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SEVENTY-SEVENTH

ANNUAL REPORT

of the

Receipts and Expenditures

of the

CITY of MANCHESTER

NEW HAMPSHIRE

for the year ended

DECEMBER 31, 1922

together with

Other Annual Reports and Figures Relating to the Affairs of the City

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FOR THE YEAR ENDING

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TOGETHER WITH

Other Annual Reports and Papers Relating to the Affairs of the City

LEW A. CUMMINGS CO.
Manchester, N. H.
1923

MANCHESTER CITY GOVERNMENT
1922

Mayor

GEORGE E. TRUDEL .....Office, City Hall
Residence, 489 North River Road

Chosen at election in December, 1921. Salary, $3,000 per annum, payable semi-monthly.

Mayor's Secretary

Guy L. Foster .....Office, City Hall
Residence, 61 Brook Street
Salary, $1,500

Aldermen

Ward 1. Dana A. Emery, 53 Monroe Street.
Ward 2. Albert L. Clough, 698 Beech Street.
Ward 3. George C. Vail, 596 Belmont Street.
Ward 4. Charles A. Allen, 585 Belmont Street.
Ward 5. Francis X. Carroll, 174 Green Street.
Ward 6. John Dana French, 132 Massabesic Street.
Ward 7. James J. Hogan, 241 Green Street.
Ward 8. William O. Corbin, 443 Holly Avenue.
Ward 9. Charles E. Chapman, 65 Market Street.
Ward 10. William N. Brown, 653 South Main Street.
Ward 11. Charles J. McLaughlin, 66 North Main Street.
Ward 12. Joseph Alphonse Hebert, 350 Bartlett Street.
Ward 13. Romeo A. Gelinas, 593 Hevey Street.

Board of Alderman*

STANDING COMMITTEES

*First named, Chairman

Accounts. Aldermen Vail, Emery, Clough.
Bills on Second Reading. Aldermen Clough, Allen, Chapman.
Cemeteries. Aldermen Vail, French, Chapman, Clough, Emery.

City Planning. Aldermen Allen, Hebert, Gelinas.
Claims. Aldermen Emery, Vail, French.
Enrollment. Aldermen Chapman, Corbin, McLaughlin.
Finance. The Mayor, Aldermen Emery, Clough, Vail, Allen, French, Chapman, Gelinas.
Fire Department. Aldermen Clough, Chapman, Carroll.
Health and Charities. Aldermen Gelinas, Brown, Hogan.
Lands and Buildings, Aldermen Emery, Vail, French.
Licenses. Aldermen French, Allen, Chapman.
Lighting Streets. Aldermen Clough, French, Gelinas.
Parks and Playgrounds. Aldermen Allen, Gelinas, Carroll.
Public Safety. Aldermen Chapman, Vail, Hebert.
Schools. Aldermen Emery, French, Clough.
Streets and Sewers. Aldermen Gelinas, Allen, Emery.

Finance Commission

Halbert N. Bond, chairman. Term expires January, 1924.
Frank H. Emerson. Term expires January, 1923.
Joseph O. Bernier. Term expires January, 1925.
Appointed by Governor for a term of three years.

City Auditor

Lucien J. Martin ..... Office, City Hall
Residence, 30 Putnam Street Salary, $2,500

Bookkeeper

Lillian M. Goulet.

City Treasurer

William O. McAllister ..... Office, City Hall
Residence, 600 Beech Street Salary, $2,500

Clerk

*Jennie T. Fleming S. Louise Hill

*Resigned, and vacancy filled by S. Louise Hill.

Collector of Taxes

Arthur J. Beaudet ..... Office, City Hall
Residence, 334 Rimmon Street Salary, $2,500

Clerks

Laura Y. Martel Germaine Laflamme

Assessors

Joseph O. Tremblay, chairman. Term expires January, 1927.
William P. Farmer. Term expires Januay, 1925.
Joseph H. Geisel. Term expires January, 1923.

Clerks

Arthur W. Rowell Harry J. Briggs

City Solicitor

Thomas J. Bois .....Office, 814 Elm Street
Residence, 92 Orange Street Salary, $1,600

City Clerk

Arthur W. Phinney .....Office, City Hall
Residence, 606 Belmont Street Salary, $3.000
Also clerk of all committees of the board of aldermen

Clerks

Frances Burke M. Hazel Bickford Josephine Miville *Rose Kennedy

*Resigned, and vacancy filled by M. Hazel Bickford.

Superintendent of Public Buildings

Created by Chapter 284 of the Session Laws of 1911. Elected in the month of April by board of Aldermen for a term of four years. Salary $2,700.
James A. Rogers. Term expires April, 1923. Office, City Hall

Inspector of Buildings

Jean B. Lariviere

Inspector of Petroleum

Herman A. Schellenberg
Paid by fee, ¼ of one per cent per gallon.

Registrars of Voters

George O. West, chairman. Term expires April, 1924.
*Walter P. Mullen. Term expires April, 1922.
George Taylor. Term expires April, 1925.
Alfred Forant, clerk. Term expires April, 1923.

*Term expired, and George Taylor elected to fill vacancy.

Police Commissioners

Frank W. Sargeant, chairman. Term expires September, 1923.
Louis A. Dozois, clerk. Term expires September, 1924.
*Charles D. Barnard. Term expires September, 1922.
Appointed by the Governor for a term of three years.

*Reappointed.

Chief of Police

Michael J. Healy .....Office at Police Station
Salary, $4,500. Residence, 304 Central Street.
Appointed by Commissioners.

Deputy Chief

Charles R. Healy .....Office at Police Station
Appointed Deputy July, 1922 Salary, $2,700

Captains

*Charles R. Healy James J. Hamston
Salary, $2,400

*From Jan. to July.

Lieutenants

John J. Lynch. Salary, $5.75 per day.
Martin W. Rourke. Salary, $5.75 per day.

Sergeants

William F. Foye. Salary, $5.50 per day.
James Hackett. Salary, $5.50 per day.
Thomas E. Manning. Salary, $5.50 per day.
John F. O'Malley. Salary, $5.50 per day.
Michael J. Whalen. Salary, $5.50 per day.
David Sarette. Salary, $5.50 per day.

Inspectors

Joseph J. Gorey. Salary, $5.50 per day.
Martin E. Sullivan. Salary, $5.50 per day.

Electrician

Edward H. McQuaid. Salary, $5.50 per day.

Clerk and Stenographer

*John F. Griffin. Salary, $5.50 per day.
George A. Freeman. Salary, $5.50 per day.

*Resigned, and George A. Freeman elected to fill vacancy.

Municipal Court

Charles A. Perkins, Justice.
Arthur S. Healy, Associate Justice.
Robert C. Laing, Clerk and Probation Officer.

Fire Commissioners

William B. Burpee, chairman. Term expires April, 1923.
*Joseph S. Flynn. Term expires April, 1924.
**Joseph E. Lachance, clerk. Term expires April, 1922.
Charles E. Dufort. Term expires April, 1925.
One member appointed by the Mayor annually, for a term of three years.

*Deceased. Charles E. Dufort elected to fill vacancy.
**Reappointed.

Chief Engineer

Charles H. French .....Office, Central Station, Vine Street
Salary, $3,200. Residence, 94 Ashland Street

Deputy Chief Engineers

Edwin W. Merrill — Arthur J. Provost

Clerk

Tom R. Kellogg

Superintendent of Fire Alarm Telegraph

John E. Rogers
Elected by Board of Fire Engineers

Sealer of Weights and Measures

Rollin B. Johnston .....Office, City Hall
Salary, $2,100 — Residence, 479 Spruce Street

Board of Health

One member appointed by the mayor annually in the month of January. Salary, $200 each per annum. Office, Court House, West Merrimack Street, corner Franklin Street.

Emile D. Miville, M. D., Chairman. Term expires February 1, 1924.
Maurice Watson, M. D. Term expires February 1, 1923.
Michael F. Sullivan, clerk. Term expires February 1, 1925.

Office Clerks

Louise Freeman — Laurette Cote

Health Officer

Howard A. Streeter, M. D.

Inspectors

Carl O. Seaman, Milk.
William B. Blake, Sanitary.
John F. Looney, Sanitary.
Albert J. Parent, Market.
Dr. E. N. Olzendam, Assistant Market

School Physicians

Dr. George T. Sheehan
Dr. Bruce Snow
Dr. Emile A. Sylvain

School Dentists

Dr. Paul C. Boire
Dr. Floyd Williams.

City Hospital

Dr. Thomas J. Connor, Resident Physician

Board of Examiners of Plumbers

Michael F. Sullivan, chairman. Term expires November 1, 1924.
*Surveyor, Daniel F. Cronin, clerk, ex-officio.
**Edward C. Corey. Term expires November 1, 1922.
Surveyor E. R. Conant, clerk, ex-officio.
Appointed by Mayor.

*Temporary Surveyor. E. R. Conant appointed in April, 1922.
**Re-appointed.

City Physician

Joseph N. Friborg, M. D. .....Office, 913 Elm Street
Salary. $1,200 Residence, 738 Hall Street

DEPARTMENT OF HIGHWAYS

Commissioners

George E. Trudel, Mayor.
*James A. Wellman, chairman. Term expires January, 1925.
Dr. John H. Gleason, chairman. Term expires January, 1925.
Joseph Quirin. Term expires January, 1924.
Leonard J. Farrell, clerk. Term expires January, 1923.
One member annually appointed by mayor and confirmed by board of mayor and aldermen for a term of three years.

*Resigned, and Dr. John H. Gleason elected for balance of term.

Surveyor

*Daniel F. Cronin .....Office, City Hall
Salary, $3,000. Residence, 285 Walnut Street.
E. R. Conant .....Office, City Hall
Salary, $5,000. Residence, 121 Bay Street
Elected by the Commissioners of Department of Highways.

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*Temporary Surveyor. E. R. Conant elected permanently, in April, 1922.

Stenographer

Antonia M. Dionne

Superintendents

Daniel F. Cronin, General
James Kendrigan, Sewers

Office Clerks

*H. H. Clement
James M. Fradd
F. W. Bodwell
Robert Caron

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*Resigned, and James M. Fradd elected to fill vacancy.

Assistant Engineers

G. W. Wales
Alfred T. Dodge

Assistants

J. J. McAllister, Jr.
F. X. Sheehan

Commissioner of Charities

Thomas J. Quirk .....Office, City Hall
Salary, $2,100 Residence, 264 Pearl St.

Clerk

Mrs. Elizabeth J. Quirk

School Committee

Chosen at the election in December, 1921, the mayor member, ex-officio. The board of school committee choose the clerk of the board, the superintendent of public instruction, the truant officers, and the teachers in the public schools, and determine their salaries. They have charge of the purchase of free text-books and other supplies and are limited by the appropriations of the city councils. The salary of the committee is $25 each per year.

George E. Trudel, mayor, ex-officio, chairman.

Ward 1. Allan M. Wilson, 18 Clarke Street.
Ward 2. Edward H. Chadbourne, 87 Russell Street.
Ward 3. L. Ashton Thorp, 445 Lowell Street.
Ward 4. J. Arthur Kennedy, 472 Merrimack Street.
Ward 5. William F. Glancy, 214 Bell Street.
Ward 6. George Waldo Browne, 329 Massabesic Street.
Ward 7. Daniel F. Shea, Jr., 247 Central Street.
Ward 8. Edwin A. Dunbar, 1018 Merrill Street.
Ward 9. Timothy C. Cronin, Jr., 74 Spring Street.
Ward 10. Benjamin J. Mack, 145 Boynton Street.
Ward 11. Daniel A. McDonnell, 5 Parker Avenue.
Ward 12. L. Philippe Doucet, 398 Notre Dame Avenue.
Ward 13. Francois J. Houlne, 434 Notre Dame Avenue.

William F. Glancy, vice-chairman of the board.

Charles H. Martel, clerk of the board, 261 Orange Street.

Superintendent of Schools

Herbert F. Taylor .....Office, City Hall
Salary, $4,000. Residence, 1041 Union Street

Assistant Superintendents

Frank A. Morris
Lorena Frost

Clerks

Frances Abbott
Esther Nordstrom

Truant Officers

T. J. Fellows
Edward C. Healy

Clerk

Alexander J. Demers

Trustees of Carpenter Memorial Library

(Law of 1854, chapter 1588. See contract with Manchester Atheneum, printed on pages 107 and 108 of City Report for fiscal year ending January 31, 1855.) Board of seven trustees, one of which is elected by aldermen and board of trustees in joint convention in September annually. Term of service, seven years, no salary. Two additional trustees, mayor and president of common council, ex-officio.

*Wilfrid J. Lessard, 299 Merrimack Street. Term expires October 1, 1922.
Frank P. Carpenter, Elm corner West North Street. Term expires October 1, 1923.
William P. Farmer, Candia Road. Term expires October 1, 1924.
Allan M. Wilson, 18 Clarke Street. Term expires October 1, 1925.
John J. Holland, 39 Carpenter Street. Term expires October 1, 1926.
Walter M. Parker, 1883 Elm Street. Term expires October 1, 1927.
Herman F. Straw, 607 Chestnut Street. Term expires October 1, 1928.
George E. Trudel, Mayor, ex-officio.

*Re-elected.

Carpenter Memorial Library

Pine Street between Concord and Amherst Streets, facing Victory Park. Open from 9 a. m. to 9 p. m. Sundays, 1.30 p. m. to 6 p. m.

Librarian

F. Mabel Winchell. Residence, 593 Union Street. Salary, $1,800. Elected by the trustees of library.

Water Commissioners

Office at Court House, corner Franklin and West Merrimack Streets. Telephone at office and pumping station.
George E. Trudel, Mayor, ex-officio.
Charles M. Floyd, chairman. Term expires January, 1926.
Walter G. Africa. Term expires January, 1923.
Gedeon Lariviere. Term expires January, 1924.
J. Brodie Smith. Term expires January, 1925.
Patrick B. Maloney. Term expires January, 1927.
Edgar J. Knowlton, clerk. Term expires January, 1928.

Edgar J. Knowlton, clerk of the board of water commissioners.
Chosen by water commissioners annually. Office Court House, Franklin Street.

Superintendent of Water Works

James H. Mendell .....Office, Court House, Franklin Street
Salary, $4,500. Residence, 1019 Union Street
Chosen by water commissioners annually.

Water Registrar

F. E. Pettigrew .....Office, Court House, Franklin Street

Engineer at Old Pumping Station

J. H. Read

Engineer at New Pumping Station

Samuel McDonald

City Weigher

*Alfred E. Morse .....Office, City Scales, Franklin Street
Herman Hayes .....Office, City Scales, Franklin Street
Salary, $1,200

All fees for weighing returned monthly to city treasurer with sworn statement.

*Deceased, and Herman Hayes elected to fill vacancy.

Trustees of Cemeteries

Two trustees elected by board of aldermen in January annually, for the term of four years.

Alderman George C. Vail, chairman.
Alderman John Dana French.
Alderman Charles E. Chapman.
Alderman Albert L. Clough.
Alderman Dana A. Emery.
Mrs. Emma Hanscom. Term expires January, 1923.
*Charles H. Giles. Term expires January, 1923.
Charles F. Read. Term expires January, 1923.
Judge Robert J. Peaslee. Term expires January, 1924.
Harrie M. Young. Term expires January, 1924.
Frank C. Livingston. Term expires January, 1925.
Johann A. Graf. Term expires January, 1925.
Albert A. Smith. Term expires January, 1926.
George W. Cheney. Term expires January, 1926.

*Deceased, and Charles F. Read elected to fill vacancy.

Superintendent of All Cemeteries

John H. Erskine .....Office and residence at Pine Grove Cemetery

Trustees of Cemetery Funds

Elected by the board of mayor and aldermen in the month of September for a term of ten years.

Norwin S. Bean, clerk. Term expires January, 1930.
Charles H. Anderson. Term expires January, 1925.
George E. Trudel, Mayor, ex-officio, chairman.
William O. McAllister, Treasurer.

Sinking Fund Commissioners

George E. Trudel, Mayor, chairman.
William O. McAllister, clerk and treasurer.
Charles M. Floyd.

Selectmen

Salary, $60 each, payable in December of each year, in equal payments.

WARD 1

Charles B. Bodwell — Arthur W. Chase
Vernon C. Hawley

WARD 2

Alfred Anderson — Donald Gregoire
Augusta Pillsbury

WARD 3

Clara L. Downs — Willie F. Bean
John A. Friberg

WARD 4

Warren A. Bodwell — Fred W. Lamb
Frederick N. Walker

WARD 5

John C. O'Brien — Robert Orr
John J. Kelley

WARD 6

Robert Bunton — Edgar E. Goulet

John Jacobson, Jr.

WARD 7

Jeremiah Healy, Jr. — Bernard McLaughlin

Francis Sheehan

WARD 8

Michael F. O'Connor — Albert J. Smith

Damis Bouchard

WARD 9

William A. Burlingame — John L. Mitchell

Andrew S. Smith

WARD 10

Fred E. Dow — Harry E. Curtis

Ralph R. Underwood

WARD 11

Frank H. Cadwell — Ellsworth F. Roukey

Alexander McCabe

WARD 12

Louis Gauthier — Antoine J. Gagne

Napoleon Lamontagne

WARD 13

Moise Charette — Hermenegilde Lesmerises

Euclide Petrin

Moderators

Ward 1. Welcome G. Burbank.
Ward 2. Harry T. Lord
Ward 3. George W. Prescott
Ward 4. Frederick W. Shontell
Ward 5. Daniel M. Dwyer.
Ward 6. James P. Balloch
Ward 7. John A. Connolly
Ward 8. John D. Sullivan
Ward 9. Herbert E. Richardson
Ward 10. Eben E. Whedon
Ward 11. Thomas J. Kane
Ward 12. Charles A. Pecor.
Ward 13. Romeo M. Janelle.

Salary, $15 for each election or primary, payable in the month of December in each year.

Ward Clerks

Ward 1. Frederic S. Nutting.

Ward 2. William E. Smith.

Ward 3. H. Bertrand Hopkins.

Ward 4. Frank W. Bodwell.

Ward 5. Daniel A. Sheehan.

Ward 6. John J. McAllister.

Ward 7. Timothy F. Linnehan.

Ward 8. James A. Riley.

Ward 9. Guy E. Chapman.

Ward 10. Clinton P. Wallace.

Ward 11. Elmer Roukey.

Ward 12. Arthur St. Germain.

Ward 13. Amedee W. Martel.

Salary, $80 each, payable in December of each year, in equal payments.

MAYOR'S INAUGURAL ADDRESS

MAYOR'S INAUGURAL ADDRESS

Gentlemen of the City Government:

My first instinct in this my first appearance as Mayor of Manchester is to make feeling acknowledgement of the honor done me, and the trust imposed in me by my fellow citizens, both men and women. No man may gather richer or more satisfying reward than is to be found in the expressed confidence of his friends and neighbors of his home town. This came to me abundantly, far in excess of my deserts at the recent election. To every citizen whose vote helped to place me here I can say no more than a simple, heartfelt "thank you," and to all citizens of Manchester, whether supporters of mine or supporters of my opponent, I make declaration of my purpose to be their faithful, loyal, and I hope, intelligent representative. I enter upon my duties as mayor unpledged save to the highest interests of the whole city, without regard to sectional or sectarian lines, racial origin, or social affiliations.

Before I enter upon any discussion of city affairs I would be sadly remiss if I did not pay a tribute to the women voters of the city who had so large a share in our victory. Women as a class are more interested in good city government than men, and for a perfectly plain reason. It is the wife and mother who takes the liveliest interest in the schools to which her children go. It is the housewife who wants her family protected from disease. It is the mother who wants the streets made safe for the boys and girls. It is the woman who keeps the home and is the family guardian. Consequently since municipal management is only housekeeping on a magnified scale, it is plain that always the women will be the chief support and mainstay of an honest, efficient city administration. The things which a properly run city does are things which touch the home and in these things women's interest will always exceed that of the men. It is quite in keeping therefore that a large part of the credit for what we fondly believe is a victory for sane, honest, efficient city government should be given to the women of Manchester. Their admission into a share in government is justifying itself upon every opportunity.

I hold to what some may regard as an old-fashioned idea of public office and the responsibility it entails. You did not vote to make me mayor to enhance my personal reputation or my personal fortunes. You voted for me that I might become your servant in the highest office within your gift as citizens of this city. Throughout my term of office, I shall try to always keep before my eyes the idea of service, believing firmly that I serve myself best when I serve you best, that the way to make my work as mayor a satisfying work of achievement and one to which I may later look back with pride and gratification is to constantly put the requirements of the city as a

whole before the demands of any section of the community or group of its citizens, and especially before any selfish desires of my own.

It has been the almost invariable custom of my predecessors in this office to discuss city finances in detail on similar occasions to this. I shall not do so I am not, as yet, sufficiently familiar with all of the details of the city's financial resources and obligations, to make comment at this time either intelligent or constructive. I promise you, however, that study of the city's financial problems will be one of my first concerns. I will find opportunity later to give you the result of my investigation, together with such recommendations as seem wise and fitting.

Duties of a public executive character are new to me. I am without experience of that kind. I firmly believe that capable administration of the business affairs of a private corporation are not different, except possibly in size from capable and efficient management of a public corporation, like Manchester. I have had, as you know, some small experience in the conduct of a private business. I undertake my public duties in precisely the same spirit, and have recourse to the same methods which I should invoke if I found myself charged with the responsibility for the successful conduct of a big private corporation. If we can get the same return, in financial expenditures or investments for the city that we would all demand, dollar for dollar, in private business, then fiscal administration of public affairs is well done. Such will be my determined purpose. If I know what the people of this city want, it is that there shall be more business and less politics in our city's management, and I pledge myself to that cause without qualification.

Furthermore, in the conduct of a municipality there are divided duties and responsibilities. Some duties belong to the mayor, others to the board of aldermen. I shall try to discharge my duties faithfully and cheerfully, accept full responsibility for those acts which under our charter fall to the mayor. There will be no dodging of responsibility on my part.

It is more or less commonplace to affirm under circumstances such as these, one's loyalty to the public welfare. I do not want to be too general in making this pledge. I prefer to be specific. In what way does city administration touch upon the public welfare? To my mind it does touch the public welfare in five very vital ways,—through education of our children, through protection of the public against disease, through fire and police protection, through avoidance of extravagance in expenditures, and through the extension of public utilities. Education of the youth of the city is, of course, the primary duty of every administration. I look forward to the completion of the present program of school building with the earnest hope that we shall be able with this additional equipment, to improve the quality of training which we are giving our boys and girls for citizenship. This first concern of a community on its public side shall have my earnest care and attention. Protection of the community against disease has become, with the progress of science and the spread of knowledge, both more intelligent and effective. We must keep pace with science in this particular and seek in every way to safeguard the common health against contagion, and strive to remove every possible

menace to the physical well-being of the community. Manchester has every reason to be proud of the efficiency of its fire department and police department. The most that any man occupying the position of mayor can do with regard to these two departments is to pledge to the splendid commissions administering the departments, and to the respective chiefs of fire and police, unqualified support in maintaining present efficiency of service.

I have already alluded to the financial side of city management and interwoven with this is, of course, the whole question of public utilities, streets, water works, sewers, lighting, street car service, sidewalks. In this department we must seek a program which will comprehend the whole city in its details, be fair to all sections, and yet be within our resources. This is not an easy thing to do but so far as it is within my power, no favorites will be played, no part of the city neglected, to the advantage of some other part, no section built up while another is left uncared for.

Again let me emphasize that ours is a government of divided responsibilities. Some of the powers belong to the mayor, others to the board of aldermen, while still others are discharged by appointed officials, or city commissions. Successful government may only be achieved when there is intelligent cooperation. I am conscious of how little the mayor can do alone. I appreciate how vital is the aid given by department heads and commissions, and above all else, I know how essential is a good working agreement between the mayor and the board of aldermen. To all of these associated with me in administration of city affairs I offer my own cooperation and I ask them to likewise cooperate with me. In conflict and clash of opinion which will not yield to mutual agreement, there is confusion and harm to the city. In hearty and unselfish cooperation among all invested with authority there is protection for the city's interests and promotion of its welfare. This plea for cooperation I would extend to all of the public. Don't be too quick to criticize. Suspend judgment until you are sure of motives and purposes. Criticize my administration when it needs criticism but I ask only justice when I plead that it shall be kind, intelligent, constructive criticism. We have had a good deal of knocking in the past. Let's try boosting. It is more likely to help, and beyond the shadow of a doubt, all of us would rather live in a city of boosters than in a city of knockers.

I shall say no more. Manchester is my home. It is here I have lived through boyhood into manhood. I have been a part of the city's growth and shared in its progress and prosperity. Its people are my people. No honor has ever come to me that touched me more than the mark of honor and respect which you have done me. No charge has ever been laid upon me which commanded such service from me. I can meet neither my own nor your expectations alone. I want your advice and your help. The doors of the mayor's office will always be open to the citizens whose servant I am, but they will be no more open than my mind to suggestions for the common welfare and the prosperity of the community we all love. Let us all join in the task of making Manchester a better, healthier, happier and more prosperous city in which to live.

REPORT OF THE CITY AUDITOR

REPORT OF THE CITY AUDITOR

STATEMENT OF THE RECEIPTS AND EXPENDITURES OF THE CITY OF MANCHESTER FOR THE YEAR 1922

Receipts

TAXES

Received from:		
Current year poll taxes	$132,864.50	
Current year property taxes	2,604,063.20	
Previous years poll taxes	20,905.37	
Previous years property taxes	198,505.80	
State:		
Savings Bank	128,211.71	
Railroads	68,023.54	
Insurance	8,507.81	
Tax Title Redemptions	7,110.40	
Tax Deeds	28.09	
Excess	15.84	
		$3,168,236.26

LICENSES

Received from:		
Liquor	$17.00	
Dog	5,031.29	
Amusement	2,693.50	
Pool, Billiards, etc.	2,321.67	
Milk	505.00	
Garbage	62.00	
Junk	170.00	
Plumbers	47.50	
All Other	1,537.78	
		$12,385.74

PERMITS

Received from:		
Marriage	$762.00	
Sewer	2,890.80	
Automobile	84,821.52	
		$88,474.32

FINES AND FORFEITS

Received from:		
Municipal Court	$27,241.40	
Departmental Penalties:		
Night School Forfeitures	187.00	
		$27,428.40

OTHER GENERAL REVENUE

Received from:		
Rents (Parks and Commons)	$255.00	
		$255.00

GENERAL GOVERNMENT

Received from:		
Tax Collector:		
Costs of Tax Collections	$4,399.14	
Costs of Tax Titles Redeemed	91.40	
City Clerk:		
Primary election receipts	198.00	
City Hall:		
Commission on Telephone Booth	6.31	
		$4,694.85

PROTECTION OF PERSONS AND PROPERTY

Received from:		
Fire Department:		
Sale of junk etc.	$205.89	
Auto collision (Deputy Merrill)	29.10	
Bedford Fire	174.50	
Londonderry Fire	40.25	
Fire Alarm Telegraph:		
Damage to cable box post	45.00	
		$494.74

HEALTH AND SANITATION

Received from:		
Board of Patients at Hospital	$399.25	
Public Comfort Station	738.09	
		$1,137.34

HIGHWAYS

Received from:		
Streets (Repairs, etc.)	$4,132.75	
T. E. & S. (Sale of material)	1,148.17	
(Rebates)	20.83	
Miscellaneous	22,361.87	
		$27,663.62

EDUCATION

Received from:		
Tuition	$2,795.48	
Sale of books, etc.	356.22	
U. S. Veterans' Bureau	13,877.23	
		$17,028.93

LIBRARIES

Received from:		
Carpenter Memorial Library:		
Fines	$773.22	
Sales, miscellaneous	71.19	
		$844.41

RECREATION

Received from:		
Parks and Commons:		
Sale of wood and old iron	$135.00	
		$135.00

UNCLASSIFIED

Received from:		
Building Department:		
Claim (Hartford Ins. Co.)	$56.00	
House moved (Lands & Bldg. Com.)	275.00	
Fees for Garden Lots	155.00	
Fees for Market Stalls	2.50	
Miscellaneous	50.50	
		$539.00

PUBLIC SERVICE ENTERPRISES:

Water Department

Received from:		
Water Receipts	$167,339.98	
		$167,339.98

OTHER ENTERPRISES

Received from:		
Public Scales	$304.30	
		$304.30

CEMETERIES

Received from:		
Pine Grove:		
Sales of Lots and Graves	$15,808.82	
Care of Lots and Graves	1,137.50	
Interments	3,521.50	
Miscellaneous	4,617.47	
Valley:		
Care of Lots and Graves	$469.25	
Interments	244.50	
Miscellaneous	331.01	
Merrill:		
Sale of Lots and Graves	23.74	
Care of Lots and Graves	6.00	
Interments	24.00	
Miscellaneous	4.00	
Piscataquog:		
Care of Lots and Graves	112.00	
Interments	69.50	
Miscellaneous	1.00	
Amoskeag:		
Interments	56.00	
Miscellaneous	12.50	
		$26,438.79

INTEREST

Received from:		
Bank Deposits	$8,013.28	
Deferred Taxes	6,349.98	
Costs of Tax Titles Redeemed	268.39	
Miscellaneous	17.49	
		$14,649.14

MUNICIPAL INDEBTEDNESS

Received from:		
Temporary Loans	$1,730,000.00	
General Loans (Bond Issue)	1,794,054.50	
Sinking Fund (Amoskeag Judgment)	80,000.00	
		$3,604,054.50

TRUST FUNDS

Received from:		
Pine Grove Perpetual Care Fund	$3,855.81	
Valley Perpetual Care Fund	531.00	
Piscataquog Perpetual Care Fund	450.00	
Amoskeag Perpetual Care Fund	100.00	
Income from Pine Grove Funds	166.65	
Income from Valley Funds	58.00	
Income from Library Funds	516.59	
Trustees of Cemetery Funds:		
Pine Grove	8,138.07	
Valley	2,152.75	
Piscataquog	376.75	
Merrill	69.00	
		$16,414.62

REFUNDS

Received from:		
Appropriation overdrafts:		
Treasurer	$11.50	
City Clerk	1.85	
Building Dept.	335.30	
Police Dept.	13.60	
Highway Dept.	7.95	
School Dept.	208.37	
Parks and Commons	2.00	
Damages and Claims	144.34	
Incidentals	75.00	
Public Scales	1.00	
Interest on General Loans	3.00	
New Schools	209.61	
Tailings	315.00	
Accrued Interest	4,281.39	
		$5,609.91
Total Receipts		$7,184,128.85
Cash on hand January 1, 1922		303,838.94
		$7,487,967.79

Expenditures

GENERAL GOVERNMENT

Mayor, Salaries	$4,375.00	
Other Expenses	582.57	
Incidentals	502.75	
Aldermen, Salaries	2,600.00	
Other Expenses	183.30	
Auditor, Salaries	3,640.00	
Other Expenses	221.63	
Treasurer, Salaries	3,897.16	
Other Expenses	710.91	
Tax Collector, Salaries	8,010.50	
Other Expenses	2,432.81	
Assessors, Salaries	15,842.35	
Other Expenses	1,950.75	
Finance Commission, Salaries	2,216.67	
Law, Salary	1,600.00	
Other Expenses	386.51	
City Clerk, Salaries	6,643.83	
Other Expenses	1,245.24	
City Messenger, Salary	143.58	
Engineers, Salaries	8,585.05	
Other Expenses	1,271.26	
Supt. of Buildings, Salaries	9,604.84	
Other Expenses	2,526.27	
Board of Registration, Salaries	2,225.00	
Other Expenses	1,399.65	
Election Officials, Salaries	4,750.00	
Other Expenses	938.81	
City Hall, Salaries	3,501.34	
Other Expenses	3,431.12	
Old Court House, Salaries	1,674.50	
Other Expenses	467.31	
Care of City Clocks	404.49	
		$97,965.20

PROTECTION OF PERSONS AND PROPERTY

Police Commission, Payroll	$219,309.45	
Pensions	547.50	
Other Expenses	14,592.94	
Police Station, Payroll	2,737.50	
Other Expenses	3,443.95	
Municipal Court, Salaries	3,300.00	
Fire Department Payroll	189,735.39	
Pensions	3,740.74	
Other Expenses	39,656.57	

Call Members, Salaries	12,266.60	
Guard Duty	25.00	
Special Duty	14.00	
Fire Alarm Telegraph, Salaries	11,218.22	
Other Expenses	2,258.42	
Motor Fire Apparatus, Other Expenses	36,022.60	
Sealer of Weights and Measures, Salary	2,100.00	
Other Expenses	161.82	
		$541,130.70

HEALTH AND SANITATION

General Administration, Payroll	$34,953.60	
Other Expenses	11,446.21	
City Hospital, Payroll	12,566.03	
Other Expenses	13,810.94	
Vital Statistics, Payroll	989.25	
Other Expenses	148.50	
City Physician, Salary	1,261.54	
Other Expenses	41.70	
Public Comfort Station, Payroll	4,640.00	
Other Expenses	1,286.53	
Board of Examiners of Plumbers, Expenses	49.88	
		$81,194.18

HIGHWAYS

General Administration, Salaries	$13,873.76	
Other Expenses	1,588.44	
Highway Maintenance, Payroll	62,208.29	
Other Expenses	44,087.20	
Sewer Maintenance, Payroll	6,891.67	
Sewers New, Payroll	89,963.57	
Other Expenses	162,734.13	
Street Cleaning, Payroll	105,880.68	
Other Expenses	68.15	
Kelley Street Sewer, Payroll	46,696.14	
Other Expenses	12,260.75	
Highways New, Payroll	42,555.32	
Other Expenses	9,917.05	
Transportation, Equipment and Supplies, Payroll	84,292.12	
Other Expenses	221,274.69	
Trucks and Equipment, Other Expenses	4,837.55	
Amoskeag Bridge, Other Expenses	27,326.00	
Bridge over Manchester and Portsmouth R. R. Tracks, Payroll	53.95	
Other Expenses	23.25	
Street Lighting	75,955.28	
		$1,012,487.99

CHARITIES

General Administration, Salaries	$3,285.00	
Other Expenses	223.08	
Outside Relief	41,147.02	
Indigent Soldiers	390.00	
Charitable Gifts	4,900.00	
		$49,945.10

EDUCATION

General Control, Payroll	$8,391.52	
Other Expenses	7,300.99	
Instruction, Payroll	435,981.70	
Other Expenses	28,487.82	
Operation of School Plant, Payroll	39,870.49	
Other Expenses	44,845.56	
School Maintenance	1,915.54	
Auxiliary Agencies	4,862.20	
Miscellaneous Expenses	3,902.03	
Outlays	3,752.04	
		$579,309.89

LIBRARIES

Carpenter Memorial Library, Salaries	$20,594.64	
Other Expenses	11,703.99	
Purchase of Books	4,117.41	
Hosley Fund, Books	6.00	
Currier Fund, Books	114.36	
		$36,536.40

RECREATION

Parks and Commons, Payroll	$13,533.57	
Other Expenses	20,977.62	
Playgrounds, Payroll	2,496.07	
Blister Rust Spraying	750.00	
Public Bath Houses, Payroll	1,039.84	
Other Expenses	146.90	
Band Concerts	400.00	
Free Sunday Concerts	300.00	
		$39,644.00

UNCLASSIFIED

Damages to Persons and Property	$19,712.85	
Printing City Reports (1920 and 1921)	1,312.34	
Memorial Day, G. A. R.	710.35	
Patriotic Purposes (Gifts)	1,000.00	
Soldiers' & Sailors' Medallions	325.00	
Compilation of War Records	64.82	
Printing and Stationery	875.85	
Repairs to Public Buildings, Payroll	22,002.15	
Other Expenses	28,594.06	
Repairs to Old Court House	5,808.00	
Supervision of Construction of New Schools, Payroll	4,182.96	
Auditing	800.00	
Land for Highways	750.00	
Incidentals	8,120.20	
Municipal Gardens, Payroll	1,769.80	
Other Expenses	215.98	
		$96,244.36

PUBLIC SERVICE ENTERPRISES

Water Works, Payroll	$75,460.83	
Other Expenses	59,697.73	
Public Scales, Payroll	1,200.00	
Other Expenses	119.92	
		$136,478.48

CEMETERIES

Pine Grove, Payroll	$27,433.92	
Other Expenses	12,086.78	
Valley & Piscataquog, Payroll	5,940.67	
Other Expenses	2,466.49	
Amoskeag, Payroll	941.74	
Other Expenses	21.78	
		$48,891.38

INTEREST

Temporary Loans	$37,207.66	
General Loans	157,138.00	
Water Loans	4,000.00	
		$198,345.66

MUNICIPAL INDEBTEDNESS

Temporary Loans	$2,518,000.00	
General Loans	226,000.00	
Water Loans	20,000.00	
		$2,764,000.00

SINKING FUND

Amoskeag Judgment	$80,000.00	
General Loans	7,000.00	
		$87,000.00

AGENCY

State Tax	$317,355.00	
County Tax	185,898.52	
Poll Tax paid State, 1921	64,610.00	
Per Capita School Tax, 1921	19,746.00	
Per Capita School Tax, 1922	19,246.00	
		$606,585.52

TRUST FUNDS

Pine Grove Perpetual Care Funds, 1921	$3,894.35	
1922	11,593.21	
Cemetery Trust Funds, 1921	11,538.86	
1922	4,936.81	
		$31,963.23

REFUNDS

Taxes	$115.25	
Auto Taxes	342.35	
Tax Titles	13,128.71	
Tailings	45.75	
		$13,632.06

NOT PREVIOUSLY LISTED

New Schools and Equipment	$945,676.05	
Weston School	1,310.91	
Weston School Sidewalks	1,200.00	
Repairs to Spring Street School	14,526.00	
State of New Hampshire (Fines)	320.00	
Trustees of Cemetery Funds:		
Interest and principal, old notes	62,138.21	
		$1,025,171.17
Total Expenditures		$7,446,795.32
Cash on hand December 31, 1922		41,172.47
		$7,487,967.79

LUCIEN J. MARTIN,
City Auditor.

CITY OF MANCHESTER, N. H.

Financial Statement **December 31st, 1922**

REVENUE ACCOUNTS

Asset Accounts

Accounts Receivable:		
Taxes, 1911	$407.60	
Taxes, 1912	398.26	
Taxes, 1913	167.56	
Taxes, 1914	71.92	
Taxes, 1915	105.05	
Taxes, 1916	910.29	
Taxes, 1917	340.95	
Taxes, 1918	4,650.96	
Taxes, 1919	6,457.93	
Taxes, 1920	17,998.41	
Taxes, 1921	47,049.34	
Taxes, 1922	289,410.44	
		$367,968.71
Tax Titles (Purchased by City)		8,013.99
Tax Deeds (City Possessions)		656.15
Departmental Accounts Receivable:		
Health	$2,535.82	
Highway	4,615.15	
Schools	269.00	
Pine Grove Cemetery	272.00	
Valley Cemetery	63.50	
Piscataquog Cemetery	33.00	
		7,788.47
Water		866.96
		$385,294.28

Liability Accounts

Non-Revenue Cash used for Revenue Purposes	$20,373.08
Current Debt:	
Temporary Revenue Loan	30,000.00
Appropriation Balances	40,242.89
Water Revenue (Reserved for Appropriation when collected)	866.96
Revenue of 1922	292,675.65
Tailings	1,135.70
	$385,294.28

NON-REVENUE ACCOUNTS, GENERAL

Asset Accounts		Liability Accounts	
Cash in Banks and Offices	$61,545.55	Appropriation Balances	$1,111,345.55
Loans Authorized	1,049,800.00		
	$1,111,345.55		$1,111,345.55

INDEBTEDNESS

Sinking Funds (Cash and Securities)	$193,529.40	Bonded Debt (with Sinking Funds):		
Net Bonded Debt (Balancing Account)	4,606,470.60	Municipal Loan of 1905-1909	$150,000.00	
		Improvement Loan of 1910	100,000.00	
				$250,000.00
		Bonded Debt (Serial Bonds):		
		Fire Loans	$135,250.00	
		Health Loans	44,250.00	
		Sewer Loans	684,082.00	
		Highway Loans	949,419.00	
		School Loans	2,616,999.00	
		Water Loans	80,000.00	
		Cemetery Loans	20,000.00	
		Trucks and Equipment	20,000.00	
				4,550,000.00
	$4,800,000.00			$4,800,000.00

NON-REVENUE ACCOUNTS, TRUST AND INVESTMENT FUNDS

Cash and Secuities	$530,656.80		
Trust Funds:			
Library Funds:			
Dean Fund		$13,729.32	
Mary A. Elliott Fund		5,196.28	
Eliza A. Eaton Fund		4,469.89	
Emily A. Smith Fund		5,624.48	
Michael Prout Fund		8,077.04	
Moody Currier Fund		5,000.00	
Edwin Jones Fund		5,284.85	
John Hosley Fund		5,000.00	
John Hosley Income Account		1,634.71	
Income Account		890.37	
			$54,906.94
Cemetery Funds:			
Pine Grove, Perpetual Care		$331,090.16	
Valley, Perpetual Care		71,292.23	
Piscataquog, Perpetual Care		9,785.24	
Merrill Yard, Perpetual Care		3,092.17	
Amoskeag, Perpetual Care		100.00	
Oliver Gould, P. G. Fund		500.00	
Emily E. Killey, P. G. Fund		2,543.58	
Mary F. Nichols, P. G. Fund		557.71	
Edith F. Stark, P. G. Fund		1,266.64	
Antoinette Hill, P. G. Fund		1,427.83	
Lucy E. Hodge, P. G. Fund		215.25	
Hannah A. Currier, Valley Fund		682.15	
E. W. Harrington, Valley Fund		2,475.48	
Gale Fund, Income Account		318.75	
James R. Straw, P. G. Fund		202.00	
Clarence M. Woodbury, P. G. Fund		100.67	
Suncook Valley Railroad Stock		50,000.00	
			475,749.86
	$530,656.80		$530,656.80

NON-REVENUE ACCOUNTS, PERSONAL PROPERTY

Departmental Inventories:			City of Manchester (Balancing Account)	$705,772.85
Mayor	$942.50			
Aldermen	488.00			
Auditor	1,451.50			
Treasurer and Collector	1,784.60			
City Clerk	1,093.50			
Assessors	16,064.25			
City Messenger	145.00			
City Hall	219.00			
Registrars	566.00			
Buildings	5,073.00			
Police	18,784.88			
Fire	232,370.15			
Sealer of Weights and Measures	120.00			
Health	7,511.00			
Board of Public Works	148,581.50			
Charities	326.00			
Schools	82,140.49			
Library Books	75,000.00			
Library Furniture	32,000.00			
Parks and Playgrounds	1,612.50			
Water	65,260.15			
Public Scales	10.00			
Pine Grove Cemetery	10,153.73			
Valley Cemetery	784.50			
Amoskeag Cemetery	74.95			
Piscataquog Cemetery	10.00			
Engineers	3,205.65			
		$705,772.85		$705,772.85

CITY OF MANCHESTER, AUDITING DEPARTMENT—CITY DEBT AND INTEREST FOR THE YEAR ENDING DECEMBER 31, 1922.

Date of Issue	Time	Purpose of Creation	Registered or Coupon	Rate	Original Amount of Loan	Present Amount of Loan	Annual Payment	Annual Interest	Jan. July	Feb. Aug.	March Sept.	April Oct.	May Nov.	June Dec.	Sinking Fund
July 1, 1902	20 yrs. 1922	Amoskeag Mfg. Co. Judgment	C	3½	$80,000.00	$80,000.00		$2,800.00	$1,400.00 1,400.00						
April 1, 1905	20 yrs. 1925	Refunding Loan	C	3½	50,000.00	50,000.00		1,750.00				$875.00 875.00			
April 1, 1907	20 yrs. 1927	Refunding Loan	C	4	50,000.00	50,000.00		2,000.00				1,000.00 1,000.00			
April 1, 1909	20 yrs. 1929	Refunding Loan	C	3½	50,000.00	50,000.00		1,750.00				875.00 875.00			
April 1, 1910	20 yrs. 1930	Highways $52,000 Sewers $40,000 Parks $8,000	C	3½	100,000.00	100,000.00		3,500.00				1,750.00 1,750.00			
July 1, 1911	20 yrs. 1931	Rimmon District School	C	3½	103,000.00	53,000.00	$5,000.00	1,855.00	927.50 927.50				In 1931 the amount of payment is $8,000.00		
July 1, 1911	12 yrs. 1923	Bridge Construction	C	4	60,000.00	10,000.00	5,000.00	400.00	200.00 200.00						
July 1, 1912	20 yrs. 1932	Highways Sewers Bridges	C	3½	100,000.00	55,000.00	5,000.00	1,925.00	962.50 962.50						
Sept. 1, 1912	20 yrs. 1932	Central Fire Station	C	3½	105,000.00	60,000.00	5,000.00	2,100.00			$1,050.00 1,050.00		In 1932 the amount of payment is $10,000.00		
July 1, 1913	10 yrs. 1923	Refunding Cemetery Loan	C	4	20,000.00	4,000.00	2,000.00	160.00	80.00 80.00						
July 1, 1913	20 yrs. 1933	Kelley St. Bridge	C	4	100,000.00	60,000.00	5,000.00	2,400.00	1,200.00 1,200.00						
Oct. 1, 1913	20 yrs. 1933	Highways Sewers	C	4	100,000.00	60,000.00	5,000.00	2,400.00				1,200.00 1,200.00			

CITY OF MANCHESTER, AUDITING DEPARTMENT—CITY DEBT AND INTEREST FOR THE YEAR ENDING DECEMBER 31, 1922—*Continued.*

Date of Issue	Time	Purpose of Creation	Registered or Coupon	Rate	Original Amount of Loan	Present Amount of Loan	Annual Payment	Annual Interest	Jan. July	Feb. Aug.	March Sept.	April Oct.	May Nov.	June Dec.	Sinking Fund
July 1, 1914	20 yrs. 1934	Highways Sewers	C	4	$100,000.00	$65,000.00	$5,000.00	$2,600.00	$1,300.00 1,300.00						
Mar. 1, 1915	20 yrs. 1935	Destructor Plant Highways Sewers Schools	C	4	150,000.00	120,000.00	5,000.00	4,700.00			$2,400.00 2,300.00	Annual Payments $5,000 to 1926 from 1926 to 1935 inc. $10,000			
June 1, 1915	15 yrs. 1930	Hospital Construction	C	4	75,000.00	45,000.00	5,000.00	1,700.00						$900.00 800.00	
July 1, 1915	11 yrs. 1926	Refunding Water Loan	C	4	100,000.00	100,000.00	20,000.00	4,000.00	2,000.00 2,000.00				Payable 1922 to 1926 inclusive		
Aug. 1, 1915	15 yrs. 1930	Elm St. Bridge Sewer	C	4	75,000.00	45,000.00	5,000.00	1,800.00		$900.00 900.00					
Aug. 1, 1916	20 yrs. 1936	Highways Sewers	C	4	100,000.00	75,000.00	5,000.00	3,000.00		1,500.00 1,500.00					
Aug. 1, 1916	20 yrs. 1936	Bakersville School Sprinkling System	C	4	100,000.00	75,000.00	5,000.00	3,000.00		1,500.00 1,500.00					
July 1, 1917	11 yrs. 1928	Refunding Cemetery Loan	C	4	30,000.00	21,000.00	3,000.00	840.00	420.00 420.00						
Aug. 1, 1917	20 yrs. 1937	Highways, Sewers Sidewalks, Playgrds. Fire Alarm System School, Hospital	C	4	200,000.00	160,000.00	10,000.00	6,400.00		3,200.00 3,200.00					
Dec. 1, 1917	5 yrs. 1922	Motor Fire Engine	C	4	10,000.00	2,000.00	2,000.00	80.00						40.00 40.00	
Mar. 1, 1919	20 yrs. 1939	Highways $200,000 Sewers $100,000	C	4	300,000.00	250,000.00	25,000.00	9,500.00			5,000.00 4,500.00		$25,000 annual to 1929 inc. 1930-1939 inc. $5,000		

CITY OF MANCHESTER—AUDITOR'S DEPARTMENT

APPROPRIATION STATEMENT

REVENUE ACCOUNTS	DEBITS					BALANCE	CREDITS					
	Pay-Rolls	Bills	Department Transfers	Municipal Transfers	Total		Total	Municipal Transfers	Department Transfers	Cash Receipts	Appropriations	Balance from 1921
GENERAL GOVERNMENT												
Mayor	$4,375.00	$582.57			$4,957.57		$4,957.57	$57.57			$4,900.00	
Mayor's Incidentals		502.75		$97.25	600.00		600.00				600.00	
Aldermen	2,600.00	183.30		116.70	2,900.00		2,900.00				2,900.00	
Auditor	3,640.00	221.63			3,861.63		3,861.63	1.63			3,860.00	
Treasurer	3,897.16	710.91		13.43	4,621.50		4,621.50			$11.50	4,610.00	
Collector	8,010.50	2,432.81		41.69	10,485.00		10,485.00				9,810.00	$675.00
Assessors	15,842.35	1,950.75		6.90	17,800.00		17,800.00				17,800.00	
Finance Commission		2,216.67		383.33	2,600.00		2,600.00				2,600.00	
Law	1,600.00	386.51		63.49	2,050.00		2,050.00				2,050.00	
City Clerk	6,643.83	1,245.24		422.78	8,311.85		8,311.85			1.85	8,310.00	
City Messenger	143.58				143.58		143.58				143.58	
Engineering	8,585.05	1,271.26		34.60	9,890.91		9,890.91		$890.91		9,000.00	
Superintendent of Buildings	9,604.84	2,526.27			12,131.11		12,131.11		454.11		11,677.00	
Election Expenses	4,750.00	938.81			5,688.81		5,688.81	688.81			5,000.00	
Board of Registration	2,225.00	1,399.65		375.35	4,000.00		4,000.00				4,000.00	
City Hall	3,501.34	3,431.12			6,932.46		6,932.46	932.46			6,000.00	
Old Court House	1,674.50	467.31		358.19	2,500.00		2,500.00				2,500.00	
Care of City Clocks		404.49		95.51	500.00		500.00				500.00	
PROTECTION OF PERSONS AND PROPERTY												
Police Commission	219,856.95	14,592.94			234,449.89		234,449.89	4,436.29		13.60	230,000.00	
Police Station	2,737.50	3,443.95			6,181.45		6,181.45	181.45			6,000.00	
Municipal Court	3,300.00				3,300.00		3,300.00	50.00			3,250.00	
Fire Department	205,781.73	39,656.57		809.55	246,247.85		246,247.85		166.00	81.85	246,000.00	
Fire-Alarm Telegraph	11,218.22	2,258.42		68.36	13,545.00		13,545.00			45.00	13,500.00	
Hydrant Service			$20,000.00		20,000.00		20,000.00				20,000.00	
Sealer of Weights and Measures	2,100.00	161.82		38.18	2,300.00		2,300.00				2,300.00	
HEALTH AND SANITATION												
Health Department	47,519.63	25,257.15		33.22	72,810.00		72,810.00				72,810.00	
City Physician	1,261.54	41.70		96.76	1,400.00		1,400.00				1,400.00	
Vital Statistics	989.25	148.50		62.25	1,200.00		1,200.00				1,200.00	
Public Comfort	4,640.00	1,286.53			5,926.53		5,926.53	626.53			5,300.00	
Board of Examiners of Plumbers		49.88		.12	50.00		50.00				50.00	
HIGHWAYS												
Administration	13,873.76	1,588.44	16,000.00		31,462.20		31,462.20		15,462.20		16,000.00	
Highway Maintenance	62,208.29	44,087.20	94,219.74		200,515.23		200,515.23		28,124.08	3,391.15	169,000.00	
Sewer Maintenance	6,891.67		12,358.54	5,749.79	25,000.00		25,000.00				25,000.00	
Street Cleaning	105,880.68	68.15	57,337.37	1,898.55	165,184.75		165,184.75			184.75	165,000.00	
Transportation, Equipment and Supplies	84,292.12	221,274.69	3,208.85		308,775.66		308,775.66		307,483.23	1,292.43		
Bridge over Manchester & Portsmouth Tracks	53.95	23.25	2.94		80.14	$4,419.86	4,500.00				4,500.00	
Street Lighting		75,955.28		1,044.72	77,000.00		77,000.00				77,000.00	
CHARITIES												
Outside Relief	3,285.00	41,370.10		754.90	45,410.00		45,410.00				45,410.00	
Indigent Soldiers		390.00		10.00	400.00		400.00				400.00	
Charitable Gifts		4,900.00			4,900.00		4,900.00				4,900.00	
EDUCATION												
Schools	484,243.71	95,066.18	717.79		580,027.68		580,027.68	17,379.41	2,290.00	548.27	559,810.00	
Carpenter Memorial Library	20,594.64	15,941.76		4,428.37	40,964.77	440.14	41,404.91	43.91		1,361.00	40,000.00	
RECREATION												
Parks and Commons	16,029.64	20,977.62	80.78	1.60	37,089.64		37,089.64		587.64	2.00	36,500.00	
Municipal Bath Houses	1,039.84	146.90		313.26	1,500.00		1,500.00				1,500.00	
Bath House—Stevens' Pond						1,000.00	1,000.00				1,000.00	
Bath House—Squog River						1,000.00	1,000.00				1,000.00	
Blister Rust Spraying		750.00			750.00		750.00				750.00	
Rock Rimmon Park						3,050.20	3,050.20				1,000.00	2,050.20
Celebrations and Entertainments		700.00			700.00		700.00				700.00	
UNCLASSIFIED												
Damages to Persons and Property		19,712.85			19,712.85		19,712.85	4,568.51		144.34	15,000.00	
Printing City Reports		1,312.34		187.66	1,500.00		1,500.00				1,500.00	
Patriotic Purposes		1,775.17		74.83	1,850.00		1,850.00				1,850.00	
Printing and Stationery		875.85		124.15	1,000.00		1,000.00				1,000.00	
Repairs to Public Buildings	22,002.15	28,594.06	454.11	3,964.95	55,015.27		55,015.27		1,574.87	307.40	53,133.00	
Repairs to old Court House		5,808.00		192.00	6,000.00		6,000.00				6,000.00	
Supervision Construction New Schools	4,182.96			817.65	5,000.00		5,000.00				5,000.00	
Incidentals		8,870.20	80.64		8,950.84		8,950.84	2,875.84		75.00	6,000.00	
Auditing		800.00			800.00		800.00				800.00	
Municipal Gardens	1,769.80	215.98		1,514.22	3,500.00		3,500.00				3,500.00	
Soldiers' and Sailors' Medallions		325.00		25.00	350.00		350.00	350.00				
PUBLIC SERVICE ENTERPRISES												
Water	75,460.83	83,697.73	28.05		159,186.61	30,332.69	189,519.30		20,359.48	167,339.98		1,819.84
Public Scales	1,200.00	119.92			1,319.92		1,319.92	18.92		1.00	1,300.00	
CEMETERIES												
Pine Grove and Merrill Yard	27,433.92	12,086.78	682.92	8,811.60	48,961.22		48,961.22		87.50	8,373.72	40,500.00	
Valley and Piscataquog	5,940.67	2,466.49	87.50	2,592.84	11,087.50		11,087.50			2,587.50	8,500.00	
Amoskeag and other Cemeteries	941.74	21.78		36.48	1,000.00		1,000.00				1,000.00	
INTEREST AND MATURING DEBT												
Interest on Temporary Loans		37,207.66		22,792.34	60,000.00		60,000.00				60,000.00	
Interest on General Loans		157,138.00		425.00	157,563.00		157,563.00			3.00	157,560.00	
Maturing Debt		226,000.00		500.00	226,500.00		226,500.00				226,500.00	
Sinking Fund		87,000.00			87,000.00		87,000.00			80,000.00	7,000.00	
State Tax		317,355.00			317,355.00		317,355.00				317,355.00	
County Tax		185,898.52			185,898.52		185,898.52				185,898.52	
Per Capita School Tax		19,246.00			19,246.00		19,246.00				19,246.00	
Taxes Abated After Payment		457.60		42.40	500.00		500.00				500.00	
Special Deficit Tax		146,494.21		298,505.79	445,000.00		445,000.00				445,000.00	
	$1,513,823.34	$1,974,488.82	$205,205.23	$357,925.15	$4,051,441.94	$40,242.89	$4,091,684.83	$32,211.33	$377,480.02	$265,765.34	$3,411,683.10	$4,545.04

APPROPRIATION STATEMENT

NON-REVENUE ACCOUNTS	DEBITS					BALANCE	CREDITS					
	Pay-Rolls	Bills	Department Transfers	Municipal Transfers	Total		Total	Municipal Transfers	Department Transfers	Cash Receipts	Appropriations	Balance from 1921
Motor Fire Apparatus		$36,022.60			$36,022.60	$24,604.09	$60,626.69				$60,000.00	$626.69
Contagious Hospital						744.46	744.46					744.46
New Highways	$42,555.32	9,917.05	$119,413.82		171,886.19	5,425.03	177,311.22		$4,949.35	$22,361.87	150,000.00	
Repairs to Spring-St. School		14,526.00	1,040.30		15,566.30	165.90	15,732.20					15,732.20
New Sewers	89,963.57	162,734.13	42,215.50		294,913.20	117,005.09	411,918.29		11,918.29		400,000.00	
New Schools		945,676.05	3,280.29	$183,870.77	1,132,827.11	67,382.50	1,200,209.61			209.61	1,200,000.00	
Weston School		2,510.91		5,842.03	8,352.94	Dd.352.94						
Weston School Equipment						289.65	289.65					289.65
Trucks and Equipment		4,837.55			4,837.55		4,837.55					4,837.55
Amoskeag Bridge		27,326.00	1,679.44	45,000.00	74,005.44	4,081.77	78,087.21					78,087.21
McElwain Bridge						900,000.00	900,000.00					900,000.00
Kelley-Street Sewer	46,696.14	12,260.75	21,513.08		80,469.97		80,469.97					80,469.97
	$179,215.03	$1,215,811.04	$189,142.43	$234,712.80	$1,818,881.30	$1,111,345.55	$2,930,226.85		$16,867.64	$22,571.48	$1,810,000.00	$1,080,787.73

Respectfully Submitted,

LUCIEN J. MARTIN,
City Auditor.

CITY OF MANCHESTER, AUDITING DEPARTMENT—CITY DEBT AND INTEREST FOR THE YEAR ENDING DECEMBER 31, 1922--Continued.

Date of Issue	Time	Purpose of Creation	Registered or Coupon	Rate	Original Amount of Loan	Present Amount of Loan	Annual Payment	Annual Interest	Jan. July	Feb. Aug.	March Sept.	April Oct.	May Nov.	June Dec.	Sinking Fund
Aug. 1, 1920	20 yrs. 1940	New School Bldgs. Equipment and Purchase of Land	C	5	$350,000.00	$332,500.00	$17,500.00	$16,625.00		$8,312.50 8,312.50					
Sept. 1 1920	10 yrs. 1930	Cemetery Brook Culvert	C	5	25,000.00	22,500.00	2,500.00	1,125.00			$562.50 562.50				
Jan. 1, 1921	20 yrs. 1941	New Schools and Equipment	C	5	300,000.00	300,000.00	15,000.00	14,625.00	$7,500.00 7,125.00						
April 1, 1921	9 yrs. 1930	Drill Tower $6,000 Motor Fire App. $12,000	C	5	18,000.00	18,000.00	2,000.00	850.00				$450.00 400.00			
April 1, 1921	20 yrs. 1941	Weston School Bldg., Land and Equipment	C	5	63,000.00	63,000.00	4,000.00	3,050.00				1,575.00 1,475.00	$4,000 annual to 1924 inc. 1925-41 inc. $3,000		
May 1, 1921	20 yrs. 1941	New Schools and Equipment	C	5	300,000.00	300,000.00	15,000.00	14,625.00					$7 500.00 7,125.00		
June 1, 1921	5 yrs. 1926	Trucks and Equipment Highway Dept.	C	5	25,000.00	25,000.00	5,000.00	1,125.00						$625.00 500.00	
June 1, 1921	15 yrs. 1936	Amoskeag Bridge	C	5	145,000.00	145,000.00	10,000.00	7,000.00		$10,000.00 9,000.00	from 1922-31 inc. from 1932-36 inc.			3,625.00 3,375.00	
July 1, 1921	20 yrs. 1941	New Sewers	C	5	50,000.00	50,000.00	3,000.00	2,500.00	1,250.00 1,250.00				$3,000 from 1922-31 inc. 2,000 from 1932-41 inc.		
Aug. 1, 1921	5 yrs. 1926	Macadamizing and New Highways	C	5	150,000.00	150,000.00	30,000.00	7,500.00		3,750.00 3,750.00					
Oct. 1, 1921	20 yrs. 1941	New Schools and Equipment	C	5	300,000.00	300,000.00	15,000.00	15,000.00				7,500.00 7,500.00			

CITY OF MANCHESTER, AUDITING DEPARTMENT—CITY DEBT AND INTEREST FOR THE YEAR ENDING DECEMBER 31, 1922—Continued.

Date of Issue	Time	Purpose of Creation	Registered or Coupon	Rate	Original Amount of Loan	Present Amount of Loan	Annual Payment	Annual Interest	Jan. July	Feb. Aug.	March Sept.	April Oct.	May Nov.	June Dec.	Sinking Fund
			City Debt			3,296,000.00									
			Payments on General debt				221,000.00								
			Payments on Water Debt				20,000.00								
			Payments on General Interest					140,685.00							
			Payments on Water Interest					4,000.00							

NOTES

														$405.00	
Dec. 19, 1918	1 yr.	Schools	N	4½	$18,000.00	$18,000.00	$18,000.00	$810.00						405.00	
		Parks												250.00	
Dec. 20, 1920	1 yr.	Improvements	N	5	10,000.00	10,000.00	10,000.00	500.00						250.00	
		Motor Fire Apparatus and Extension Fire Alarm			5,000.00									150.00	
Dec. 20, 1920	1 yr.	System	N	5	1,000.00	6,000.00	6,000.00	300.00						150.00	
														375.00	
Dec. 20, 1920	1 yr.	Sewerage Plans	N	5	15,000.00	15,000.00	15,000.00	750.00						375.00	
														557.50	
Dec. 20, 1920	1 yr.	Schools	N	5	22,300.00	22,300.00	22,300.00	1,115.00						557.50	
		Total Notes and	Interest			71,300.00		3,475.00							

CITY OF MANCHESTER, AUDITING DEPARTMENT—CITY DEBT AND INTEREST FOR THE YEAR ENDING DECEMBER 31, 1922—Continued.

ISSUED DURING YEAR

Jan. 1, 1922	20 yrs. 1942	Repairs to Spring St. School	C	4½	20,000.00	20,000.00	1,000.00	900.00	450.00 450.00							
Oct. 1, 1921	20 yrs. 1941	Kelley St. Sewer	C	4	100,000.00	100,000.00	5,000.00	4,000.00				2,000.00 2,000.00				
Mar. 1, 1922	20 yrs. 1942	New Schools and Equipment	C	4	600,000.00	600,000.00	30,000.00	24,000.00			12,000.00 12,000.00					
July 1, 1922	5 yrs. 1927	Macadamizing and New Highways	C	4	150,000.00	150,000.00	30,000.00	6,000.00	3,000.00 3,000.00							
July 1, 1922	20 yrs. 1942	New Sewers	C	4	300,000.00	300,000.00	15,000.00	12,000.00	6,000.00 6,000.00							
Sept. 1, 1922	20 yrs. 1942	New Schools and Equipment	C	4	300,000.00	300,000.00	15,000.00	12,000.00			6,000.00 6,000.00					
Oct. 1, 1922	20 yrs. 1942	Motor Fire Apparatus	C	4	60,000.00	60,000.00	3,000.00	2,400.00				1,200.00 1,200.00				
			Additional Debt			1,530,000.00										
			Payments on General Debt				99,000.00									
			Payments on General Interest					61,300.00								

FINANCIAL RESOLUTIONS DURING THE YEAR

RESOLUTION amending "Resolution authorizing an issue of One Hundred Thousand Dollars ($100,000) Municipal Bonds" passed September 30, 1921.

CITY OF MANCHESTER

In the year One Thousand Nine Hundred Twenty-Two.

Resolved by the Board of Mayor and Aldermen of the City of Manchester, in City Council assembled, as follows:

That the resolution passed to be enrolled September 30, 1921, approved by the Mayor and also by the Finance Commission, authorizing the issuance of bonds to the amount of One Hundred Thousand Dollars ($100,000), for the purpose of raising funds for building sewer in vicinity of Plant Bros. Shoe Factory and for other new sewers, said bonds to be dated October 1, 1921, be amended by reducing the interest rate therein provided from five (5) per cent per annum to four (4) per cent per annum; said resolution in all other particulars and all acts done or performed under authority thereof being hereby ratified, confirmed and approved, and be it further

RESOLVED, that this resolution shall take effect upon its passage.

February 7, 1922. In Board of Mayor and Aldermen. Passed to be enrolled.

GEORGE E. TRUDEL,
Mayor

A true Copy. Attest:

(Signed) ARTHUR W. PHINNEY,
City Clerk

RESOLUTION making a temporary loan of One Million Dollars ($1,000,000) in anticipation of the taxes of the present year.

CITY OF MANCHESTER

In the year One Thousand Nine Hundred Twenty-two.

Resolved by the Board of Mayor and Aldermen of the City of Manchester, in City Council assembled, as follows:

That for the purpose of paying such claims against the City of Manchester as may fall due before the thirty-first day of December, 1922, the City Treasurer of said city be and hereby is authorized and empowered to make such temporary loans from time to time for the use of said city of sums not exceeding the aggregate amount of One Million Dollars ($1,000,000); said loans being in anticipation of the taxes of the present year and hereby expressly made payable therefrom; said Treasurer giving for the said loans the notes of the said city bearing the authenticating certificate of the Manchester Safety Deposit and Trust Company of Manchester, New Hampshire: said notes to be signed by the City Treasurer and countersigned by the Mayor of said Manchester and payable within one year from their respective dates, and be it further

RESOLVED, that this resolution shall take effect upon its passage.

February 7, 1922. In Board of Mayor and Aldermen. Passed to be enrolled.

GEORGE E. TRUDEL,
Mayor

A true Copy. Attest:

(Signed) ARTHUR W. PHINNEY,
City Clerk.

RESOLUTION authorizing an issue of Six Hundred Thousand Dollars ($600,000) Municipal Bonds.

CITY OF MANCHESTER

In the year One Thousand Nine Hundred Twenty-two.

RESOLVED by the Board of Mayor and Aldermen of the City of Manchester as follows:

That the sum of Six Hundred Thousand Dollars ($600,000) be borrowed for the use of said city by issuing bonds in accordaance with an act of the Legislature of 1895, entitled, "An act to authorize Municipal Corporations to issue bonds," as amended by Chapter 129, Session Laws of 1917; said sum of Six Hundred Thousand Dollars ($600.000) to be appropriated as follows:

For new school buildings and equipment for same $600,000

Said bonds to be dated March 1, 1922 and payable to the bearer as follows: Thirty Thousand Dollars ($30,000) on each of the following dates:

March 1, 1923	March 1, 1924	March 1, 1925
March 1, 1926	March 1, 1927	March 1, 1928
March 1, 1929	March 1, 1930	March 1, 1931
March 1, 1932	March 1, 1933	March 1, 1934
March 1, 1935	March 1, 1936	March 1, 1937
March 1, 1938	March 1, 1939	March 1, 1940
March 1, 1941	March 1, 1942	

Said bonds to bear the city seal, to be signed by the Mayor and countersigned by the City Treasurer, to bear interest at the rate of four per cent (4%) per annum from date of issuance and to have coupons attached bearing the fac-simile signature of the City Treasurer for the payment of interest at said rate semi-annually, on the first days of September and March in each year and the City Treasurer is hereby authorized to fix the place of payment of interest and principal of said bonds and under the instructions of the Mayor and standing committee on Finance, is authorized to sell said bonds to the highest responsible bidder and to do all things necessary and proper to complete and carry into effect the issue of said bonds, and be it further

RESOLVED, that this resolution shall take effect upon its passage.

February 21, 1922. In Board of Mayor and Aldermen. Passed to be enrolled.

GEORGE E. TRUDEL,
Mayor

A true Copy. Attest:

(Signed) ARTHUR W. PHINNEY,
City Clerk

RESOLUTION raising money and making appropriations for the year 1922.

CITY OF MANCHESTER

In the year One Thousand Nine Hundred Twenty-two.

Resolved by the Board of Mayor and Aldermen of the City of Manchester as follows:

That the sum of One Million, Seven Hundred Seventy-two Thousand, One Hundred Eighty-three Dollars and Fifty-eight Cents ($1,772,183.58), plus the state, county and per capita school tax, be raised for the use of said city for the year One Thousand Nine Hundred Twenty-two (1922) by tax upon the estates liable to be taxed thereon in said city; and that the further sum of Four Hundred Forty-five Thousand Dollars ($445,000) be raised for the year 1922 in the form of a special tax upon the estates liable to be taxed thereon in said city, which sums together with such unappropriated money as may now be in the city treasury or may hereafter come into it by tax on polls or any other source, shall be appropriated as follows:

MAYOR

Salaries and expenses	$4,900.00	
Incidentals	600.00	
		$5,500

ALDERMEN

Salaries and expenses	$2,900.00

CITY AUDITOR

Salaries and expenses	$3,860.00

CITY TREASURER

Salaries and expenses	$4,610.00

TAX COLLECTOR

Salaries and expenses	$9,810.00

ASSESSORS

Salaries and expenses	$17,800.00

CITY SOLICITOR

Salaries and expenses	$2,050.00

CITY MESSENGER

Salary and expenses	$143.58

CITY CLERK

Salaries and expenses		$8,310.00

BOARD OF REGISTRARS

Salaries and expenses		$4,000.00

CITY HALL

Salaries and expenses		$6,000.00

ENGINEER'S DEPARTMENT

Salaries and expenses		$9,000.00

POLICE DEPARTMENT

Police Station—Salaries and expenses	$6,000.00	
Police Commission—Salaries and expenses	200,000.00	
Police Court—Salaries and Expenses	3,250.00	
		$209,250.00

FIRE DEPARTMENT

Salaries and expenses		$246,000.00

FIRE ALARM TELEGRAPH

Salaries and expenses		$13,500.00

SEALER OF WEIGHTS AND MEASURES

Salary and expenses		$2,300.00

WATER DEPARTMENT

Hydrant Service, 1922		$20,000.00

HEALTH DEPARTMENT

General Administration	$17,449.00	
Hospital	30,000.00	

School Medical Inspection	$11,000.000	
Clinics	14,361.00	
		$72,810.00

PUBLIC COMFORT STATION

Salaries and expenses	$5,300.00

CITY PHYSICIAN

Salary and expenses	$1,400.00

DEPARTMENT OF HIGHWAYS

Administration	$16,000.00	
Highway Maintenance	169,000.00	
Sewer Maintenance	25,000.00	
Street Cleaning, Scavenger, etc.	165,000.00	
		$375,000.00

STATE, COUNTY AND SCHOOL TAX

State Tax	$317,355.00	
County Tax	185,898.52	
School Tax 1922	19,246.00	
		$522,499.52

STREET LIGHTING

Lighting Streets	$77,000

DEPARTMENT OF CHARITIES

Salaries and expenses	$29,410.00	
Indigent Soldiers	400.00	
		$29,810.00

BOARD OF EXAMINERS OF PLUMBERS

Expenses	$50.00

CITY LIBRARY

Salaries and expenses	$38,000.00	
Books	2,000.00	
		$40,000.00

BAND CONCERTS

Expenses	$400.00

GIFTS

Women's Aid Home	$300.00
Elliot Hospital	300.00
Sacred Heart Hospital	300.00
Notre Dame Hospital	300.00
District Nursing Association	300.00
Mercy Home	200.00
Infant Asylum	200.00
Boys' Club	200.00
St. Peter's Orphanage	200.00
Animal Rescue League	200.00
St. Vincent de Paul Hospice	200.00
St. John's Home	200.00
St. Patrick's Girls' Home	200.00
Y. M. C. A.	200.00
Settlement Association	200.00
St. Joseph's Boys' Orphanage	200.00
Notre Dame Girls' Orphanage	200.00
Girls' Club	200.00
Salvation Army	200.00
Annie Squire Helping Hand Society	200.00
N. H. Children's Aid Society	200.00
Louis Bell Post G. A. R. Graves	500.00
Decoration of World War Soldiers' Graves	150.00
Louis Bell Post G. A. R.	100.00
Manchester War Veterans	100.00
Spanish War Veterans	100.00
Thornton Naval Veterans' Association	100.00
Sweeney Post, American Legion	100.00
William Jutras Post; American Legion	100.00
Amoskeag Old Home Week Celebration	200.00
Manchester Post Legion	100.00
Veterans of Foreign Wars	100.00

Y. W. C. A.	$200.00	
Free Sunday Concerts	300.00	
Compilation of War Records	200.00	
		$7,050.00

SCHOOL DEPARTMENT

Expenses of General Control	$14,810.00	
Expenses of Instruction	455,000.00	
Expenses of Operating Schools	80,000.00	
Expenses of Maintenance Schools	1,500.00	
Expenses of Auxiliary Agencies	6,200.00	
Miscellaneous Expenses	2,300.00	
		$559,810.00

PARKS, PLAYGROUNDS AND COMMONS

General Maintenance	$25,500.00	
Summer Play Grounds and Equipment	5,000.00	
Winter Sports	3,000.00	
Municipal Bath Houses	1,500.00	
Bath House—Stevens Pond	1,000.00	
Bath House—Squog River	1,000.00	
Power Sprayer (Estimated Cost)	3,000.00	
		$40,000.00

DEPARTMENT OF BUILDINGS

Salaries and Expenses	$64,810.00	
School Building Inspection	5,000.00	
		$69,810.00

CITY WEIGHER

Salary and expenses	$1,300.00

FINANCE COMMISSION

Salaries and expenses 1921	$1,300.00	
Salaries and expenses 1922	1,300.00	
		$2,600.00

CEMETERIES

Pine Grove and Merrill Yard	$40,500.00	
Valley and Piscataquog	8,500.00	
Amoskeag	1,000.00	
		$50,000.00

INTEREST

General Loans	$157,560.00	
Temporary Loans	60,000.00	
		$217,560.00

MUNICIPAL INDEBTEDNESS

General Loans	$226,500.00

SINKING FUND

For General Loans	$7,000.00

REFUNDS

Abatements after payments	$500.00

UNCLASSIFIED

Damage to Persons and Property	$15,000.00
Care of City Clocks	500.00
Incidentals	6,000.00
Old Court House	2,500.00
Printing and Stationery	1,000.00
City Reports	1,500.00
Vital Statistics	1,200.00
Election Officials	5,000.00
City Gardens	3,500.00
Bridge over Manchester and Portsmouth Tracks	4,500.00
Blister Rust Spraying	750.00
Rock Rimmon Park	1,000.00
Audit for year 1921	800.00

SPECIAL TAX

Deficit created by preceding administration $445,000.00

March 28, 1922. In Board of Mayor and Aldermen. Passed to be enrolled.

GEORGE E. TRUDEL,
Mayor

A true Copy. Attest:

(Signed) ARTHUR W. PHINNEY,
City Clerk

RESOLUTION authorizing an issue of Sixty Thousand Dollars ($60,000) Municipal Bonds.

CITY OF MANCHESTER

In the year One Thousand Nine Hundred Twenty-two.

Resolved by the Board of Mayor and Aldermen of the City of Manchester as follows:

That the sum of Sixty Thousand Dollars ($60,000) be borrowed for the use of said city by issuing bonds in accordance with an act of the Legislature of 1895, entitled, "An act to authorize Municipal Corporations to issue bonds," as amended by Chapter 129, Session Laws of 1917; said sum of Sixty Thousand Dollars ($60,000) to be appropriated as follows:

For purchase of motor driven fire apparatus and for extension of fire alarm telegraph system:

Said bonds to be dated October 1, 1922 and payable to the bearer as follows: Three Thousand Dollars ($3,000) on each of the following dates:

October 1, 1923	October 1, 1924	October 1, 1925
October 1, 1926	October 1, 1927	October 1, 1928
October 1, 1929	October 1, 1930	October 1, 1931
October 1, 1932	October 1, 1933	October 1, 1934
October 1, 1935	October 1, 1936	October 1, 1937
October 1, 1938	October 1, 1939	October 1, 1940
October 1, 1941	October 1, 1942	

Said bonds to bear the city seal, to be signed by the Mayor and countersigned by the City Treasurer; to bear interest at the rate of four per cent (4%) per annum from date of issuance and to have coupons attached bearing the fac-simile signature of the City Treasurer for the payment of interest at said rate, semi-annually on the first days of April and October of each year and the City Treasurer is hereby authorized to fix the place of payment of interest and principal of said bonds and under the instructions of the Mayor and standing Committee on Finance, is authorized to sell said bonds to the highest responsible bidder and to do all things necessary and proper to complete and carry into effect the issue of bonds, and be it further

Resolved, that this resolution shall take effect upon its passage.

May 16, 1922. In Board of Mayor and Aldermen. Passed to be enrolled.

GEORGE E. TRUDEL,
Mayor

A true Copy. Attest:

(Signed) ARTHUR W. PHINNEY,
City Clerk

RESOLUTION authorizing an issue of Three Hundred Thousand Dollars ($300,000) Municipal Bonds.

CITY OF MANCHESTER

In the year One Thousand Nine Hundred Twenty-two.

Resolved by the Board of Mayor and Aldermen of the City of Manchester as follows:

That the sum of Three Hundred Thousand Dollars ($300,000) be borrowed for the use of said city by issuing bonds in accordance with an act of the Legislature of 1895, entitled, "An act to authorize Municipal Corporations to issue bonds," as amended by Chapter 129, Session Laws of 1917; said sum of Three Hundred Thousand Dollars ($300,000) to be appropriated as follows:

New Sewers $300,000.00

Said bonds to be dated July 1, 1922 and payable to the bearer as follows: Fifteen Thousand Dollars ($15,000) on each of the following dates:

July 1, 1923	July 1, 1924	July 1, 1925
July 1, 1926	July 1, 1927	July 1, 1928
July 1, 1929	July 1, 1930	July 1, 1931

July 1, 1932	July 1, 1933	July 1, 1934
July 1, 1935	July 1, 1936	July 1, 1937
July 1, 1938	July 1, 1939	July 1, 1940
July 1, 1941	July 1, 1942	

Said bonds to bear the city seal, to be signed by the Mayor and countersigned by the City Treasurer; to bear interest at the rate of four per cent (4%) per annum from date of issuance and to have coupons attached bearing the fac-simile signature of the City Treasurer for the payment of interest at said rate, semi-annually on the first days of January and July of each year and the City Treasurer is hereby authorized to fix the place of payment of interest and principal of said bonds and under the instructions of the Mayor and standing Committee on Finance, is authorized to sell said bonds to the highest responsible bidder and to do all things necessary and proper to complete and carry into effect the issue of said bonds, and be it further

Resolved, that this resolution shall take effect upon its passage.

May 16, 1922. In Board of Mayor and Aldermen. Passed to be enrolled.

GEORGE E. TRUDEL,
Mayor

A true Copy. Attest:

(Signed) ARTHUR W. PHINNEY,
City Clerk

RESOLUTION authorizing an issue of One Hundred Fifty Thousand ($150,000) Municipal Bonds.

CITY OF MANCHESTER

In the year One Thousand Nine Hundred Twenty-two.

Resolved by the Board of Mayor and Aldermen of the City of Manchester as follows:

That the sum of One Hundred Fifty Thousand Dollars ($150,000) be borrowed for the use of said city by issuing bonds in accordance with an act of the Legislature of 1895, entitled, "An act to authorize Municipal Corporations to issue bonds," as amended by Chapter 129, Session Laws of 1917; said sum of One Hundred Fifty Thousand Dollars ($150,000) to be appropriated as follows:

Macadamizing and new highways $150,000.00

Said bonds to be dated July 1, 1922 and payable to the bearer as follows: Thirty Thousand Dollars ($30,000) on each of the following dates:

July 1, 1923	July 1, 1924	July 1, 1925
July 1, 1926	July 1, 1927	

Said bonds to bear the city seal, to be signed by the Mayor and countersigned by the City Treasurer; to bear interest at the rate of four per cent (4%) per annum from date of issuance and to have coupons attached bearing the fac-simile signature of the City Treasurer for the payment of interest at said rate, semi-annually, on the first days of January and July of each year and the City Treasurer is hereby authorized to fix the place of payment of interest and principal of said bonds and under the instructions of the Mayor and standing Committee on Finance, is authorized to sell said bonds to the highest responsible bidder and to do all things necessary and proper to complete and carry into effect the issue of said bonds, and be it further

Resolved, that this resolution shall take effect upon its passage.
May 16, 1922. In Board of Mayor and Aldermen. Passed to be enrolled.

GEORGE E. TRUDEL,
Mayor

A true Copy. Attest:
(Signed) ARTHUR W. PHINNEY,
City Clerk

RESOLUTION amending "Resolution authorizing an issue of One Hundred Ninety Thousand Dollars ($190,000) Municipal Bonds" passed May 17, 1921.

CITY OF MANCHESTER

In the year One Thousand Nine Hundred Twenty-two.

Resolved by the Board of Mayor and Aldermen of the City of Manchester as follows:

Whereas, the Board of Mayor and Aldermen on May 17, 1921 passed a resolution appropriating the sum of One Hundred Ninety Thousand Dollars

"for a bridge spanning Merrimack River at the location of the former Amoskeag Bridge so-called," which resolution was approved by the Mayor and by the Finance Commission, and

Whereas, the liability to the City of Manchester for the building of the before-mentioned bridge was One Hundred Forty-Five Thousand Dollars and the issue of bonds for this purpose was for the sum of One Hundred Forty-Five Thousand Dollars only, therefore be it

Resolved, that the said resolution be amended by reducing the amount called for therein from One Hundred Ninety Thousand Dollars to One Hundred Forty-Five Thousand Dollars; said resolution in all other particulars and all acts done and performed under authority contained therein being hereby ratified and approved; be it further

Resolved, that this resolution shall take effect upon its passage.

June 6, 1922. In Board of Mayor and Aldermen. Passed to be enrolled.

GEORGE E. TRUDEL,
Mayor

A true Copy. Attest:
(Signed) ARTHUR W. PHINNEY,
City Clerk

RESOLUTION making a temporary loan of Four Hundred Thousand Dollars ($400,000) in anticipation of the taxes of the present year.

CITY OF MANCHESTER

In the year One Thousand Nine Hundred Twenty-two.

Resolved by the Board of Mayor and Aldermen of the City of Manchester as follows:

That for the purpose of paying such claims against the City of Manchester as may fall due before the thirty-first day of December, 1922; the City Treasurer of said city be and hereby is authorized and empowered to make such temporary loans from time to time for the use of said city of sums not exceeding the aggregate amount of Four Hundred Thousand Dollars ($400,000); said loans being in anticipation of the taxes of the present year and hereby expressly made payable therefrom; said Treasurer giving for the said loans the notes of the said city bearing the authenticating certificate of Manchester Safety Deposit

and Trust Company of Manchester, New Hampshire; said notes to be signed by the City Treasurer and countersigned by the Mayor of said Manchester and payable within one year from their respective dates, and be it further

Resolved, that this resolution shall take effect upon its passage.
June 6, 1922. In Board of Mayor and Aldermen. Passed to be enrolled.

GEORGE E. TRUDEL,
Mayor

A true Copy. Attest:

(Signed) ARTHUR W. PHINNEY,
City Clerk

RESOLUTION making an issue of Three Hundred Thousand Dollars ($300,000) Municipal Bonds.

CITY OF MANCHESTER

In the year One Thousand Nine Hundred Twenty-two.

Resolved by the Board of Mayor and Aldermen of the City of Manchester as follows:

That the sum of Three Hundred Thousand Dollars ($300,000) be borrowed for the use of said city by issuing bonds in accordance with an act of the Legislature of 1895, entitled, "An act to authorize Municipal Corporations to issue bonds," as amended by Chapter 129 Session Laws of 1917; and said sum of Three Hundred Thousand Dollars ($300,000) to be appropriated as follows:

New schools and equipment for same $300,000.00

Said bonds to be dated September 1, 1922 and payable to the bearer as follows:

Fifteen Thousand Dollars ($15,000) on each of the following dates:

September 1, 1923	September 1, 1924	September 1, 1925
September 1, 1926	September 1, 1927	September 1, 1928
September 1, 1929	September 1, 1930	September 1, 1931
September 1, 1932	September 1, 1933	September 1, 1934

September 1, 1935	September 1, 1936	September 1, 1937
September 1, 1938	September 1, 1939	September 1, 1940
September 1, 1941	September 1, 1942	

Said bonds to bear the City Seal, to be signed by the Mayor and countersigned by the City Treasurer, to bear interest at the rate of four per cent (4%) per annum from date of issuance and to have coupons attached bearing the fac-simile signature of the City Treasurer for the payment of interest at said rate, semi-annually, on the first days of March and September of each year and the City Treasurer is hereby authorized to fix the place of payment of interest and principal of said bonds and under the instructions of the Mayor and standing Committee on Finance, is authorized to sell said bonds to the highest responsible bidder and to do all things necessary and proper to complete and carry into effect the issue of said bonds, and be it further

Resolved, that this resolution shall take effect upon its passage.

August 1, 1922. In Board of Mayor and Aldermen. Passed to be enrolled.

GEORGE E. TRUDEL,
Mayor

A true Copy. Attest:
(Signed) ARTHUR W. PHINNEY,
City Clerk

RESOLUTION making a temporary loan of Six Hundred Thousand Dollars ($600,000) in anticipation of the taxes of the present year.

CITY OF MANCHESTER

In the year One Thousand Nine Hundred Twenty-two.

Resolved by the Board of Mayor and Aldermen of the City of Manchester as follows:

That for the purpose of paying such claims against the City of Manchester as may fall due before the thirty-first day of December, 1922, the City Treasurer of said City be and hereby is authorized and empowered to make such temporary loans from time to time for the use of said City of sums not exceeding the aggregate amount of Six Hundred Thousand Dollars ($600,000); said loans being in anticipation of the taxes of the present year and hereby expressly made payable therefrom; said Treasurer giving for the said loans

the notes of the said City bearing the authenticating certificate of Manchester Safety Deposit and Trust Company of Manchester, New Hampshire; said notes to be signed by the City Treasurer and countersigned by the Mayor of said Manchester and payable within one year from their respective dates, and be it further

Resolved, that this resolution shall take effect upon its passage.

August 1, 1922. In Board of Mayor and Aldermen. Passed to be enrolled.

GEORGE E. TRUDEL,
Mayor

A true Copy. Attest:
(Signed) ARTHUR W. PHINNEY,
City Clerk

RESOLUTION making a temporary loan of Ten Thousand Dollars ($10,000) for Department of Charities.

CITY OF MANCHESTER

In the year One Thousand Nine Hundred Twenty-two.

Resolved by the Board of Mayor and Aldermen of the City of Manchester as follows:

That the Mayor be and hereby is authorized to make a temporary loan of Ten Thousand Dollars ($10.000) giving for the same the note or notes of the City of Manchester. signed by the Mayor and countersigned by the City Treasurer and payable on or before twelve months from the date of issue; said sum of Ten Thousand Dollars ($10,000) to be added to the appropriation, Salaries and Expenses, Department of Charities and be it further

Resolved, that this resolution shall take effect upon its passage.

September 12, 1922. In Board of Mayor and Aldermen. Passed to be enrolled.

GEORGE E. TRUDEL,
Mayor

A true Copy. Attest:
(Signed) ARTHUR W. PHINNEY,
City Clerk

RESOLUTION making a temporary loan of Thirty Thousand Dollars ($30,000) for additional patrolmen and equipment for Manchester Police Department.

CITY OF MANCHESTER

In the year One Thousand Nine Hundred Twenty-two.

Resolved by the Board of Mayor and Aldermen of the City of Manchester as follows:

That for the purpose of providing additional patrolmen for the Manchester Police Department for the year 1922 and for the purchase of such additional equipment as may be needed by said department, the Mayor be and is hereby authorized to make a temporary loan of the sum of Thirty Thousand Dollars ($30,000), giving for the same the note or notes of the City of Manchester signed by the Mayor and countersigned by the City Treasurer and payable on or before twelve months from the date of issue; said sum to be expended for the above mentioned purpose only, and be it further

Resolved, that this resolution shall take effect upon its passage.

September 12, 1922. In Board of Mayor and Aldermen. Passed to be enrolled.

GEORGE E. TRUDEL,
Mayor

A true Copy. Attest:

(Signed) ARTHUR W. PHINNEY,
City Clerk

RESOLUTION authorizing an issue of One Hundred Thousand Dollars ($100,000) Municipal Bonds.

CITY OF MANCHESTER

In the year One Thousand Nine Hundred Twenty-two.

Resolved by the Board of Mayor and Aldermen of the City of Manchester as follows:

That the sum of One Hundred Thousand Dollars ($100,000) be borrowed for the use of said city by issuing bonds in accordance with an act of the

Legislature of 1895, entitled, "An act to authorize Municipal Corporations to issue bonds," as amended by Chapter 129, Session Laws of 1917; said sum of One Hundred Thousand Dollars ($100,000) to be appropriated as follows:

New Sewers $100,000.00

Said bonds to be dated February 1, 1923 and payable to the bearer as follows:

Five Thousand Dollars ($5,000) on each of the following dates:

February 1, 1924	February 1, 1925	February 1, 1926
February 1, 1927	February 1, 1928	February 1, 1929
February 1, 1930	February 1, 1931	February 1, 1932
February 1, 1933	February 1, 1934	February 1, 1935
February 1, 1936	February 1, 1937	February 1, 1938
February 1, 1939	February 1, 1940	February 1, 1941
February 1, 1942	February 1, 1943	

Said bonds to bear the city seal, to be signed by the Mayor and countersigned by the City Treasurer; to bear interest at the rate of four per cent (4%) per annum from date of issuance and to have coupons attached bearing the fac-simile signature of the City Treasurer for the payment of interest at said rate, semi-annually on the first days of August and February of each year and the City Treasurer is hereby authorized to fix the place of payment of interest and principal of said bonds and under the instructions of the Mayor and standing Committee on Finance, is authorized to sell said bonds to the highest responsible bidder and to do all things necessary and proper to complete and carry into effect the issue of said bonds, and be it further

Resolved, that this resolution shall take effect upon its passage.

November 21, 1922. In Board of Mayor and Aldermen. Passed to be enrolled.

GEORGE E. TRUDEL,
Mayor

A true Copy. Attest:

(Signed) ARTHUR W. PHINNEY,
City Clerk

RESOLUTION making an issue of Three Hundred Thousand Dollars ($300,000) Municipal Bonds.

CITY OF MANCHESTER

In the year One Thousand Nine Hundred Twenty-two.

Resolved by the Board of Mayor and Aldermen of the City of Manchester as follows:

That the sum of Three Hundred Thousand Dollars ($300,000) be borrowed for the use of said city by issuing bonds in accordance with an act of the Legislature of 1895, entitled, "An act to authorize Municipal Corporations to issue bonds," as amended by Chapter 129 Session Laws of 1917; said sum of Three Hundred Thousand Dollars ($300,000) to be appropriated as follows:

New Schools and Equipment for same $300,000.00

Said bonds to be dated December 1, 1922 and payable to the bearer as follows:

Fifteen Thousand Dollars ($15,000) on each of the following dates:

December 1, 1923	December 1, 1924	December 1, 1925
December 1, 1926	December 1, 1927	December 1, 1928
December 1, 1929	December 1, 1930	December 1, 1931
December 1, 1932	December 1, 1933	December 1, 1934
December 1, 1935	December 1, 1936	December 1, 1937
December 1, 1938	December 1, 1939	December 1, 1940
December 1, 1941	December 1, 1942	

Said bonds to bear the city seal, to be signed by the Mayor and countersigned by the City Treasurer; to bear interest at the rate of four per cent (4%) per annum from date of issuance and to have coupons attached bearing the fac-simile signature of the City Treasurer for the payment of interest at said rate, semi-annually, on the first days of June and December of each year and the City Treasurer is hereby authorized to fix the place of payment of interest and principal of said bonds and under the instructions of the Mayor and standing Committee on Finance, is authorized to sell said bonds to the highest responsible bidder and to do all things necessary and proper to complete and carry into effect the issue of said bonds, and be it further

Resolved, that this resolution shall take effect upon its passage.

November 21, 1922. In Board of Mayor and Aldermen. Passed to be enrolled.

GEORGE E. TRUDEL,
Mayor

A true Copy. Attest:

(Signed) ARTHUR W. PHINNEY,
City Clerk

RESOLUTION making a temporary loan of Six Thousand Dollars ($6,000) for Department of Charities.

CITY OF MANCHESTER

In the year One Thousand Nine Hundred Twenty-two.

Resolved by the Board of Mayor and Aldermen of the City of Manchester as follows:

That the Mayor be and hereby is authorized to make a temporary loan of Six Thousand Dollars ($6,000), giving for the same the note or notes of the City of Manchester, signed by the Mayor and countersigned by the City Treasurer and payable on or before twelve months from the date of issue; said sum of Six Thousand Dollars ($6,000) to be added to the appropriation, Salaries and Expenses, Department of Charities, and be it further

Resolved, that this resolution shall take effect upon its passage.

November 21, 1922. In Board of Mayor and Aldermen. Passed to be enrolled.

GEORGE E. TRUDEL,
Mayor

A true Copy. Attest:

(Signed) ARTHUR W. PHINNEY,
City Clerk

RESOLUTION making a temporary loan of Six Thousand Dollars ($6,000) for repairing of Old Court House.

CITY OF MANCHESTER

In the year One Thousand Nine Hundred Twenty-two.

Resolved by the Board of Mayor and Aldermen of the City of Manchester as follows:

That the Mayor be and hereby is authorized to make a temporary loan of Six Thousand Dollars ($6,000), giving for the same the note or notes of the City of Manchester, signed by the Mayor and countersigned by the City Treasurer and payable on or before twelve months from the date of issue: said sum of Six Thousand Dollars ($6,000) to be expended under the direction of the Superintendent of Buildings for the purpose of repairing the Old Court House Building, and be it further

Resolved, that this resolution shall take effect upon its passage.

November 21, 1922. Board of Mayor and Aldermen. Passed to be enrolled.

GEORGE E. TRUDEL,
Mayor

A true Copy. Attest:

(Signed) ARTHUR W. PHINNEY,
City Clerk

TREASURER'S REPORT

REPORT OF THE CITY TREASURER FOR THE YEAR 1922

RECEIPTS

January receipts	$129,207.58
February receipts	472,069.59
March receipts	685,935.84
April receipts	393,701.98
May receipts	443,511.49
June receipts	448,375.43
July receipts	573,806.93
August receipts	446,345.00
September receipts	449,568.21
October receipts	111,581.77
November receipts	441,500.62
December receipts	2,588,524.41
Total receipts	$7,184,128.85
Cash on hand January 1, 1922	303,838.94
	$7,487,967.79

EXPENDITURES

January Warrants

Warrant No. 1	$14,144.05	
2	192,472.69	
3	24,144.39	
4	15,593.24	
5	94,074.25	
		$340,428.62

February Warrants

Warrant No. 6	$13,462.82	
7	165,675.92	
8	15,460.38	
9	25,414.33	
10	115,079.76	
		$335,093.21

March Warrants

Warrant No. 11	$13,713.10	
12	628,679.47	
13	14,652.23	
14	27,904.23	
15	57,411.45	
16	56,978.06	
		$799,338.54

April Warrants

Warrant No. 17	$18,718.81	
18	119,970.13	
19	29,511.89	
20	15,227.75	
21	100,606.70	
		$284,035.28

May Warrants

Warrant No. 22	$16,409.80	
23	168,499.64	
24	28,716.31	
25	19,379.14	
26	76,675.66	
		$309,680.55

June Warrants

Warrant No. 27	$44,179.32	
28	16,120.26	
29	199,185.79	
30	71,046.32	
31	16,930.61	
32	445,579.89	
		$793,042.19

July Warrants

Warrant No. 33	$21,795.50	
34	293,375.77	
35	32,053.53	
36	20,008.93	
37	41,450.68	
		$408,684.41

August Warrants

Warrant No. 38	$19,504.17	
39	276,847.97	
40	22,483.98	
41	32,516.11	
42	20,265.12	
43	31,064.28	
		$402,681.63

September Warrants

Warrant No. 44	$23,276.13	
45	280,117.09	
46	31,096.76	
47	18,287.63	
48	84,210.26	
		$436,987.87

October Warrants

Warrant No. 49	$19,751.92	
50	192,557.93	
51	32,543.24	
52	13,999.93	
53	80,735.57	
		$339,588.59

November Warrants

Warrant No. 54	$16,078.01	
55	139,686.27	
56	19,413.93	
57	31,479.44	
58	78,679.18	
		$285,336.83

December Warrants

Warrant No. 59	$15,299.53
60	12,220.20
61	1,229,439.07
62	75,100.08
63	13,154.05
64	35,465.17

65	$1,331,038.88	
66	180.62	
		$2,711,897.60
Total expenditures		$7,446,795.32
Cash on hand December 31, 1922		41,172.47
		$7,487.967.79

Respectfully submitted,

(Signed) WM. O. McALLISTER,

Treasurer.

TAX COLLECTOR'S REPORT

Manchester, N. H., January 15, 1923.

MR LUCIEN J. MARTIN,
City Auditor.

Dear Sir:

I submit herewith statement of taxes collected during the year beginning January 1st, 1922, and ending December 31st, 1922.

Very truly yours,

ARTHUR J. BEAUDET,
Tax Collector.

Statement of Old Taxes

Year	Balance	Adt'l W.	Collected	Abt'm	Balance
1911	$9,916.19			$9,508.59	$407.60
1912	6,518.87			6,120.61	398.26
1913	4,932.39			4,764.83	167.56
1914	6,599.58	$2.00	$2.00	6,527.66	71.92
1915	5,593.20	2.00	12.00	5,478.15	105.05
1916	6,610.04	6.00	16.00	5,689.75	910.29
1917	7,881.21	6.00	26.00	7,520.26	340.95
1918	4,704.96	2.00	34.00	22.00	4,650.96
1919	6,671.05	21.00	171.12	63.00	6,457.93
1920	20,629.61	28.44	2,144.97	514.67	17,998.41
1921	270,151.90	1,300.81	217,005.08	7,398.29	47,049.34
Totals	$350,209.00	$1,368.25	$219,411.17	$53,607.81	$78,558.27

Collections for the Year 1922

Total Warrants		$3,033,836.73
Polls Collected	$132,864.50	
Property Collected	2,604,063.20	
	$2,736,927.70	
Abatements	7,498.59	2,744,426.29
Uncollected 1922 Taxes		$289,410.44

Miscellaneous Collections

Interest on Deferred Taxes	$6,349.98
Cost on Deferred Taxes	4,399.14
Tax Titles (Deeds)	28.09
Tax Titles (Redemptions)	7,110.40
Tax Titles (Costs)	91.40
Tax Titles (Interests)	268.39
Excess Receipts from Sale of Property	15.84
Total	$18,263.24

REPORT OF CITY PHYSICIAN

To the Board of Mayor and Aldermen:

GENTLEMEN—I respectfully submit the following report as City Physician for the year 1922.

House Visits	373
Office visits	204
Emergency Cases at Police Station	57
Vaccinations	382
Confinements	7
Miscarriages	1
Physical examinations—Police Department	44
Physical examinations—Fire Department	10
Operations—minor	14
Operations—major	2
Adeno—tonsillectomies	2
Cases referred to Isolation hospital	6
Cases referred to Glencliff	2
Deaths	1

Respectfully submitted,

JOSEPH N. FRIBORG,

City Physician.

REPORT OF THE COMMISSIONER OF CHARITIES 1922

Amount appropriated for the year		$45,410.00
Amount of expenditures for the year	$44,655.10	
Amount transferred to General Cash	754.90	
	$45,410.00	$45,410.00

Expenditures

Salaries:		
Thomas J. Quirk, Commissioner	$2,100.00	
Elizabeth G. Quirk, Clerk	1,110.00	
Mary Quirk, Extra clerk	75.00	
		$3,285.00
Other Expenses:		
Provisions	$23,893.59	
Board and Care	11,298.88	
Rent	1,330.50	
Fuel	2,845.16	
Shoes	853.88	
Milk	184.81	
Medicine	533.19	
Transportation	112.87	
Clothing	19.14	
Burials	62.00	
Miscellaneous	18.00	
Office Supplies	218.08	
		41,370.10
		$44,655.10

Indigent Soldiers

Amount appropriated for the year		$400.00
Amount expended for the year	$390.00	

Amount transferred to general cash	$10.00	
	$400.00	$400.00

Respectfully submitted,

(Signed) THOMAS J. QUIRK,

Commissioner of Charities.

EXEMPT PROPERTY, 1922

CITY SCHOOLS

High School, Beech and Lowell Sts.		
Building	$220,300.00	
59,400 sq. ft. land	29,700.00	
		$250,000.00
Franklin St. School, Franklin St.		
Building	$260,000.00	
19,200 sq. ft. land	24,000.00	
		$284,000.00
Spring St. School, Spring St.		
Building	$13,000.00	
11,551 sq. ft. land	11,550.00	
		$24,550.00
Lincoln School, Lincoln St.		
Building	$57,000.00	
40,000 sq. ft. land	20,000.00	
		$77,000.00
Ash St. School, Bridge-Maple Sts.		
Building	$68,188.00	
57,530 sq, ft. land	21,812.00	
		$90,000.00
Main St. School, Main St.		
Building	$350,000.00	
66,724 sq. ft. land	16,680.00	
		$366,680.00
Webster St. School, Webster and Chestnut Sts.		
Building	$53,290.00	
55,714 sq. ft. land	16,710.00	
		$70,000.00
Manual Training School, Lowell St.		
Building	$7,350.00	
9,650 sq. ft. land	9,650.00	
		$17,000.00

Maynard School, Merrimack and Union Sts.

Building	$76,000.00	
22,200 sq. ft. land	9,000.00	
		$85,000.00

Parker School, South Main St.

Building	$28,120.00	
19,402 sq. ft. land	3,880.00	
		$32,000.00

Bakersville School, Elm and Shasta Sts.

Building	$95,220.00	
23,937 sq. ft. land	4,780.00	
		$100,000.00

Stark District School, River Road.

Building	$1,800.00	
1 acre land	500.00	
		$2,300.00

Amoskeag School, Front St.

Building	$14,100.00	
6,000 sq. ft. land	900.00	
		$15,000.00

Rimmon School, Dubuque and Amory Sts.

Building	$35,850.00	
16,600 sq. ft. land	4,150.00	
		$40,000.00

Goffs Falls School, Brown Ave.

Building	$14,000.00	
47,916 sq. ft. land	500.00	
		$14,500.00

Harvey District School, Willow St.

Building	$2,200.00	
19,800 sq. ft. land	100.00	
		$2,300.00

Webster Mills School, Pond Road.

Building	$500.00	
5,685 sq. ft. land	100.00	
		$600.00

Mosquito Pond School, Derry Road.		
Building	$1,550.00	
10,074 sq. ft. land	100.00	
		$1,650.00
Youngsville School, Candia Road.		
Building	$16,130.00	
43,560 sq. ft. land	870.00	
		$17,000.00
Pearl St. School, Pearl St.		
Building	$25,740.00	
21,331 sq. ft. land	4,260.00	
		$30,000.00
Varney School, Bowman and Mast Sts.		
Building	$46,440.00	
57,128 sq. ft. land	8,560.00	
		$55,000.00
Hallsville School, Jewett St.		
Building	$50,600.00	
44,000 sq. ft. land	4,400.00	
		$55,000.00
Straw School, Chestnut St.		
Building	$33,800.00	
32,400 sq. ft. land	16,200.00	
		$50,000.00
Wilson School, Wilson and Auburn Sts.		
Building	$74,680.00	
41,600 sq. ft. land	8,320.00	
		$83,000.00
South Manchester School, Beech Ave.		
Building	$14,100.00	
48,400 sq. ft. land	2,400.00	
		$16,500.00
Chandler School, Concord and Ashland Sts.		
Building	$44,460.00	
22,683 sq. ft. land	5,540.00	
		$50,000.00

Brown School, Amory and Alsace Sts.		
Building	$32,700.00	
39,250 sq. ft. land	7,300.00	
		$40,000.00
Weston School, Hanover to Briar Ave.		
Building	$55,700.00	
58,122 sq. ft. land	3,500.00	
		$59,200.00

CITY ENGINE HOUSES

Central Fire Station, Vine St.		
Building	$134,750.00	
12,625 sq. ft. land	25,250.00	
		$160,000.00
No. Main St. Engine House, Main St.		
Building	$24,820.00	
17,950 sq. ft. land	7,180.00	
		$32,000.00
Webster St. Engine House, Webster St.		
Building	$32,350.00	
8,510 sq. ft. land	2,650.00	
		$35,000.00
Merrimack Engine House, Lake Ave.		
Building	$26,500.00	
10,000 sq. ft. land	3,500.00	
		$30,000.00
Hose House and Cottage, Maple St.		
Building	$5,410.00	
10,370 sq, ft. land	2,590.00	
		$8,000.00
Engine House, Rimmon and Amory Sts.		
Building	$28,800.00	
6,000 sq. ft. land	1,200.00	
		$30,000.00
So. Manchester Hose House, Elm St.		
Building	$4,620.00	
4,425 sq. ft. land	880.00	
		$5,500.00

Hose House—Ward room, Somerville St.		
Building	$20,420.00	
10,527 sq. ft. land	1,580.00	
		$22,000.00
Engine House, Weston St.		
Building	$12,000.00	
15,000 sq. ft. land	1,500.00	
		$13,500.00
Hose House, Brown Ave.		
Building	$1,184.00	
2,337 sq. ft. land	116.00	
		$1,300.00
Engine House, So. Main and McDuffie Sts.		
Building	$24,200.00	
7,993 sq. ft. land	800.00	
		$25,000.00
Hose House, Candia Rd.		
Building on Water Works Land	$850.00	
		$850.00
Hose House, Mammoth Rd.		
Building	$1,250.00	
28,580 sq. ft. land	2,850.00	
		$4,100.00

OTHER PUBLIC BUILDINGS

Carpenter Memorial Library, Pine St.		
Building	$327,730.00	
48,180 sq. ft. land	72,270.00	
		$400,000.00
City Hall, Elm-Market Sts.		
Building	$70,000.00	
1,000 sq. ft. land	230,000.00	
		$300,000.00
City Farm, Mammoth Rd.		
Buildings	$80,000.00	
107.26 acres land	129,230.00	
		$209,230.00

Old Court House, Franklin St.		
Buildings	$21,000.00	
19,000 sq. ft. land	19,000.00	
		$40,000.00
Old Battery Bldg., Manchester St.		
Building	$11,450.00	
3,400 sq. ft. land	2,550.00	
		$14,000.00
Police Station, Manchester-Chestnut St.		
Building	$70,750.00	
11,000 sq. ft. land	19,250.00	
		$90,000.00
Police Station, Clinton St.		
Building	$4,780.00	
3,600 sq. ft. land	720.00	
		$5,500.00
City Stables, Granite-Depot.		
Building	$27,100.00	
61,936 sq. ft. land	92,900.00	
		$120,000.00
City Yard, Hayward to Valley Sts.		
Building	$5,800.00	
231,000 sq. ft. land	46,200.00	
		$52,000.00
Ward Room, Lake Avenue.		
Building	$6,500.00	
3,000 sq. ft. land	1,500.00	
		$8,000.00
Ward Room, Blodget St.		
Building	$3,500.00	
9,000 sq. ft. land	4,500.00	
		$8,000.00
Bath House, Railroad St.		
Building	$500.00	
2.42 acres land	950.00	
		$1,450.00

City Stable, District No. 10	$1,200.00
City Scales, Franklin St.	$300.00
Bath House, Corning Road	$500.00
Bath House, Willow rear	$1,300.00

OTHER PROPERTY, OWNED BY CITY

Public Comfort, Merrimack Common	$15,000.00
Soldier's Monument, Merrimack Common	25,000.00
Amoskeag Bridge, over Merrimack River	25,000.00
City Tomb, Valley Cemetery	10,000.00
McGregor Bridge, over Merrimack River	100,000.00
Granite Bridge, over Merrimack River	150,000.00
So. Main St. Bridge, over Piscataquog River	30,000.00
Second St. Bridge, over Piscataquog River	55,000.00
Kelley St. Bridge, over Piscataquog River	103,500.00
Granite St. Bridge, over railroad	6,000.00
Print Works Bridge, over canal	15,000.00
Elm St. Bridge, So. Manchester	50.000.00
Two Bridges, District No. 9	2,000.00
Brown Ave. Bridge, Goffs Falls	3,500.00
Sewer Construction	1,434.368.00
Gravel Lot, Bridge St. Ext.	500.00
Gravel Lot, Wilkins St.	400.00
Fountains and Water Troughs, various streets	3,600.00

PARKS AND CEMETERIES

Valley Cemetery, Pine St., 19.7 acres	$230,000.00
Pine Grove Cemetery, Brown Ave., 265.75 acres	412,644.00
Ursula Chapel, Pine Grove Cemetery	16,000.00
Amoskeag Cemetery, Goffstown Road, 1.27 acres	1,107.00
Stark Park, River Road, 30 acres	60,000.00
Derryfield Park, Bridge St., 76 acres	114,000.00
Merrill Rd. Cemetery, Merrill Rd., 51,400 sq. ft.	200.00
Concord Common, 183,000 sq. ft	183.000.00
Tremont Common, 98,065 sq. ft.	49,000.00
Hanover Common, 132,000 sq. ft.	99,000.00
Park Common, 157,800 sq. ft.	78,900.00
Cemetery Brook Park, 758,700 sq. ft.	22,761.00
Merrimack Common, 256,500 sq. ft.	769,500.00
Wagner Park, 429,250 sq. ft.	6,430.00
Lafayette Park, 90,500 sq. ft.	45,200.00
Simpson Park, 24,570 sq. ft.	12,275.00
Prout Park, 223,601 sq. ft.	22,300.00

East Side Park, 19,363 sq. ft.	$5,000.00
Parker Common, 114,000 sq. ft.	11,000.00
Rock Rimmon Park, 42.88 acres	17,152.00
Walker Park, 69,688 sq. ft.	20,900.00
Bakersville Playground, 93,205 sq. ft.	5,744.00
Calef Rd., 3 acres	1,306.00
Lots added to Rock Rimmon Park, 47,288 sq. ft	3,777.00
Front St., 8 acres	100.00
Lake Shore Rd., 20.76 acres	520.00
Willow-Goffs Falls Rd., 37.26 acres	930.00
Goffs Falls Rd., 56.37 acres	2,818.00

LAND DEEDED TO CITY, ON SALE FOR TAXES

Lot 29, Blk. 30, Albany St., 3,000 sq. ft.	$10.00
Lots 803 to 812 Sampson Ave., 25,000 sq. ft.	20.00
Land Neal Road, rear, .57 acres	20.00
Lots 332-333-334 Hartt Ave., 7,381 sq. ft.	110.00
Lots 175 to 182 Third St., 20,000 sq. ft.	16.00
Land So. Main St., 11,829 sq. ft.	1,500.00
Lots 120-121 Berwick St., 8,000 sq. ft.	20.00
Lot 144 Brewster St., 4,000 sq. ft.	10.00
Lot 26 D & Pl. Orchard Ave., 5,000 sq. ft.	10.00
Lots 439-448 Sixth St., 5,000 sq. ft.	10.00
Lots 17-18 Rhododendron St., 10,000 sq. ft.	10.00
Lot 28 Laxson Ave., 5,000 sq. ft.	30.00
Lot 263 Caron Ave, 3,342 sq. ft.	50.00
Lot 36 Reed Pl., Derry St., 3,833 sq. ft.	38.00
11/20 of 8.19 acres Merrill Rd. rear	45.00
L & B 433 Cartier, 5,300 sq. ft.	2,550.00
Lots New Mast rear, 5,000 sq. ft.	1,500.00
Lots 68-69-70 Brunswick St., 12,000 sq. ft.	30.00
Lots 837-838 Sampson Ave., 5,000 sq. ft.	10.00
Lots 248-249 Boynton St., 7,870 sq. ft	118.00
Lot 79 Brunswick St., 4,000 sq. ft.	10.00
Lot 80 Brunswick St., 4,000 sq. ft.	10.00
Lots 24-25, Blk., 25 Rhododendron St., 10,000 sq. ft.	10.00
Lot 349 Sixth St., 2,500 sq. ft.	10.00
Lots 11-12-13-14-15 near Derry Rd., 6,975 sq. ft.	10.00
Lots 309-310 Fifth, 5,000 sq. ft.	10.00
Lot 37 Boylston St., 4,000 sq. ft.	10.00
Lot 53 Huntington Ave., 5,000 sq. ft.	150.00
Lots 94-95-96-97-98 Woodlawn Ave., 11,050 sq. ft.	50.00
Lots 90-91-92-93 Brunswick St., 16,000 sq. ft.	40.00
Lots 82-83-84 Brunswick St., 12,000 sq. ft.	30.00
Lots 158 Woodlawn Ave., 4,325 sq. ft.	10.00

Lots 101-102-103 Berwick St., 12,000 sq. ft.	$30.00
Lots 109-110-111-112 Berwick St., 16,000 sq. ft.	40.00
Lot 155 Brewster St., 4,000 sq. ft.	10.00
Lots 9-10 Boylston St., 8,000 sq. ft.	20.00
Lot 30 Mammoth Road, 4,867 sq. ft.	100.00
Lot 117 Groveland Ave., 2,310 sq. ft.	20.00
½ Lot 157 Groveland Ave., 1,260 sq. ft.	30.00
Lot 345 Dunbar St., 2,000 sq. ft.	80.00
Lot 433 Dunbar St., 1,390 sq. ft.	56.00
Lot 79 Myrtle Ave., 5,000 sq. ft.	25.00
Lots 13-14 Blk., 17 Waltham St., 10,000 sq. ft.	20.00
Lot 65 Cody St., 5,000 sq. ft.	100.00
Lots 2 to 16 Blk., 30 Springfield St., 75,000 sq. ft.	75.00
Lot 8 Boylston St., 4,000 sq. ft.	10.00
Lots 3 to 16 Blk., 34 Pembroke St., 70,000 sq. ft.	70.00
Lots 17 to 30 Blk., 34 Waltham St., 70,000 sq. ft.	70.00
Lots 1 to 10 Blk., 23 Massachusetts Ave., 50,000 sq. ft.	55.00
Lots 311-310-150 Woodbine Ave., 14,796 sq. ft.	295.00
Lots 379-380 Fifth St., 5,000 sq. ft.	10.00
Lot 49 Boylston St., 4,000 sq. ft.	10.00
Lot 22 Centennial St., 5,000 sq. ft.	20.00
Lot 73 Centennial St., 5,000 sq. ft.	20.00
Lot Valley-Foster Ave., 1,110 sq. ft.	277.00
Land rear of Beacon Bldg., 239 sq. ft.	220.00
Lot 43 Fogg Ave., 3,769 sq. ft.	60.00
Lot 297 Revere Ave., 5,000 sq. ft.	50.00
Lot 195 Grant St., 5,250 sq. ft.	50.00
Lots 6-7 Blk. 17, Pembroke St., 10,000 sq. ft.	10.00
Lots 15-16-17 Blk. 17, Waltham St., 15,000 sq. ft.	15.00
Lot 81 Brunswick St., 4,000 sq. ft.	10.00
Lots 18-19-20-21-22-23-24-25 Boylston St., 31,900 sq. ft.	80.00
Lot 41 Boylston St., 4,000 sq. ft.	10.00
Lot 71 Brunswick St., 4,000 sq. ft.	10.00
Lots 88-89 Brunswick St., 8,000 sq. ft.	20.00
Lots 104-105-106-107-108 Berwick St., 20,000 sq. ft.	50.00
Lots 135-136 Woodlawn Ave., 6,500 sq. ft.	20.00
Lots 140-141 Brewster St., 8,000 sq. ft.	20.00
Lot 138 Brewster St., 4,000 sq. ft.	10.00
Lots 113-114-115-116-117 Berwick St., 20,000 sq. ft.	50.00
Lot 168 Bradford St., 3,100 sq. ft.	10.00
Lot 166 Bosworth St., 2,975 sq. ft.	10.00
Lot 162 Bradford St., 4,000 sq. ft.	10.00
Lots 11-12 Boylston St., 8,000 sq. ft.	20.00
Lots 1-2-3 Woodlawn Ave., 10,500 sq. ft.	30.00
Lot 7 Boylston St., 4,000 sq. ft.	10.00
Lots 50-51 Boylston St., 8,000 sq. ft.	20.00

Lots 156-157 Brewster St., 8,575 sq. ft.	$20.00
Lots 7, 14, Blk. 31, Massachusetts Ave., 40,000 sq. ft.	40.00
Lot 11 Brown Ave., 2,500 sq. ft.	100.00
Lots 291-292-293 Dunbar St., 5,551 sq. ft.	110.00
Lot 72 Centennial St., 5,000 sq. ft.	20.00
Lots 21-22-23 Blk. 32, Massachusetts Ave., 15,000 sq. ft.	15.00
Land Willow St., 2.585 sq. ft.	10.00
Lot 7 Blk. 29, Albany St., 5,000 sq. ft.	10.00
Lots 8, 9, 10 Blk. 17, Pembroke St., 15,000 sq. ft.	15.00
Land Merrill Road, 4059 sq. ft.	20.00
Lots 437-438 Sixth St., 5,000 sq. ft.	10.00
Land Goffstown Road, 20,550 sq. ft.	205.00
Lot 223 Revere Ave., 5,000 sq. ft.	100.00
Lots 74-75-76 Brunswick St., 12,000 sq. ft.	30.00
Lot 109 Grand Ave., 4,500 sq. ft.	135.00
Lot 123, Marguerite St., 1,875 sq. ft	25.00
Lot 20, Blk. 32, Massachusetts Ave., 5,000 sq. ft.	10.00
Lot 119 Berwick St., 3,796 sq. ft.	10.00
Lot 4, Blk. 5, Springfield St., 5,000 sq. ft.	5.00
Lots 1-2-3 Blk. 5, Massachusetts Ave., 17,350 sq. ft.	20.00
Lot Highland Park Ave., 10,000 sq. ft.	150.00
Lots 109-110-111 Villa Boulevard, 6,002 sq. ft.	240.00
Lot 99 Centennial St., 5,198 sq. ft.	20.00
Lots 19 to 26 Blk. 22, Massachusetts Ave., 40,000 sq. ft.	40.00
Lots 5-6-7-8, near Derry Rd., 6,300 sq. ft.	10.00
Lots 13-14 Blk. 35, Pembroke St., 10,000 sq. ft.	10.00
Lots 3-4-5-6-7 Blk, 26, Rhododendron, 25,000 sq. ft.	25.00
Lot 164 Bradford St., 4,000 sq. ft.	10.00
Lots 142-143 Brewster St., 8,000 sq. ft.	20.00
Lots 145-146-147 Brewster St., 12,000 sq. ft.	30.00
Lots 159-160-161 Woodlawn Ave., 11,900 sq. ft.	30.00
Lots 22-23 Exeter St., 10,000 sq. ft.	330.00
Lot 834 Sampson Ave., 2,500 sq. ft.	10.00
Lots 16-18 Sagamore St., 9,269 sq. ft.	138.00
Lot 63 Isabella St., 5,000 sq. ft.	20.00
Lot Cilley Road, 5,000 sq. ft.	80.00
Lot 62 Brunswick St., 4,000 sq. ft.	10.00
Lot 19 Blk. 25, Rhododendron, 5,000 sq. ft.	5.00
Lots 29-30-31-32- Blk. 22, Massachusetts Ave., 20,000 sq. ft.	20.00
Lots 17-18 Blk. 22, Massachusetts Ave., 10,000 sq. ft.	10.00
Lots 8-9 Blk. 29, Albany St., 10,000 sq. ft.	10.00
Lot 344 Fifth Ave., 2,500 sq. ft.	10.00
Lots 8-9 Blk. 26, Rhododendron St., 10,000 sq. ft.	10.00
Lots 1-2 Blk. 26, Rhododendron St., 10,000 sq. ft.	10.00
Lot 833 Sampson Ave., 2,500 sq. ft.	10.00
Lot 832 Sampson Ave., 2,500 sq. ft.	10.00

Lots 121-122-123 Groveland Avenue., 7,620 sq. ft.	$38.00
Lot 188b View St., 1,194 sq. ft.	17.00
Lots 123-124 Donahoe St., 1,000 sq. ft.	100.00
Land near Corning Rd.	10.00
Lot 10 near Derry Rd., 1,500 sq. ft.	10.00
Lots 26-27-28 Bowditch St., 9,760 sq. ft.	30.00
Land near Neal Rd., 3.34 acres	120.00
Lot 29 Bowditch St., 2,300 sq. ft.	10.00
Land Whalley Rd., 2,400 sq. ft.	36.00
Lots 11-12 Blk. 32, Worcester St., 10,000 sq. ft.	10.00
Lots 15-16 Blk. 35, Pembroke St., 10,000 sq. ft.	10.00
½ Lot Merrill Rd. 5.74 acres	30.00
Lot 108 Hillside Ave., 5,000 sq. ft.	25.00
Lots 124-125 Hillside Ave., 6,272 sq. ft.	31.00
Lots 124-125 Groveland Ave., 5,070 sq. ft.	25.00
Lots 445-446-447 Sixth St., 7,500 sq. ft.	12.00
Lot 6,177 Clay St., 14,352 sq. ft.	715.00
Lot 36 Boylston St., 4,000 sq. ft.	10.00
Lot 21 Centennial St., 5,000 sq. ft.	10.00
Lot 165 Bosworth St., 4,280 sq. ft.	10.00
Lot 52 Boylston St., 4,000 sq. ft.	10.00
Lot Massabesic St., 9,870 sq. ft.	1,480.00
461-467 Maple St., 8,458 sq. ft. land, $2,114; bldgs, $6,186	8,300.00
Lot 159 Dickey St., 5,000 sq. ft.	100.00
Lots 20-21 Blk. 25, Rhododendron St., 10,000 sq. ft.	10.00
Lots 16-19 near Derry Rd., 2,910 sq. ft.	10.00
Lots 46-47 Myrtle Ave., 10,000 sq. ft.	75.00
Lot 9 near Derry Rd., 2,210 sq. ft.	10.00
Lot 469 Seventh St., 2,500 sq. ft.	10.00
Lot 163 Bradford St., 4,000 sq. ft.	10.00
Lots 359-360 Sixth St., 5,000 sq. ft.	10.00
Lot 45 Centennial St., 5,000 sq. ft.	33.00
Lot 11 Kearsarge St., 5,000 sq. ft.	50.00
Lots 154-155 Wilson Ave., 5,705 sq. ft.	30.00
Lot 42 Harvich St., 3,262 sq. ft.	16.00
Lot 245 Walcott St., 2,434 sq. ft.	25.00
Lots 361-362 Sixth St., 5,000 sq. ft.	10.00
Lot 32, Blk. 3, Michigan Ave., 5,000 sq. ft.	25.00
Lot Hapgood Land	10.00
Lots 56-57-58-59 Woodlawn Ave., 15,900 sq. ft.	40.00
Lot 67 Brunswick St., 4,000 sq. ft.	10.00

PROPERTY OWNED BY CATHOLIC CHURCHES, SCHOOLS AND PARSONAGES

St. Augustine Church and School, Spruce and Beech Sts.		
Building	$95,000.00	
26,000 sq. ft. land	13,000.00	
		$108,000.00
St. Augustine School, Spruce and Beech Sts.		
Building	$11,500.00	
15,000 sq. ft. land	7,500.00	
		$19,000.00
St. Augustine Orphanage, 251 Lake Ave.		
Building	$19,000.00	
10,000 sq. ft. land	3,000.00	
		$22,000.00
St. Augustine Convent, Cedar and Beech Sts.		
Building	$45,000.00	
10,000 sq. ft. land	5,000.00	
		$50,000.00
St. Augustine Convent, Jesus-Mary, Spruce St.		
Building	$10,780.00	
13,000 sq. ft. land	3,220.00	
		$14,000.00
St. Augustine Parsonage, 205 Spruce St.		
Building	$7,250.00	
7,500 sq. ft. land	3,750.00	
		$11,000.00
St. Marie's Church, Wayne-Notre Dame Ave.		
Building	$163,750.00	
72,500 sq. ft. land	36,250.00	
		$200,000.00
St. Marie's Parsonage, 378 Notre Dame Ave.		
Building	$33,000.00	
10,000 sq. ft. land	5,000.00	
		$38,000.00
St. Marie's School, Cartier St.		
Building	$46,750.00	
20,000 sq. ft. land	6,250.00	
		$53,000.00

St. Marie's Brothers Home, 279 Cartier St.		
Building	$3,850.00	
5,000 sq. ft. land	1,150.00	
		$5,000.00
St. Marie's Convent Holy Angels, Notre Dame Ave.		
Building	$24,750.00	
22,500 sq. ft. land	11,250.00	
		$36,000.00
St. George's Church, Pine and Orange Sts.		
Building	$85,655.00	
18,690 sq. ft. land	9,345.00	
		$95,000.00
St. George's School, Pine and Orange Sts.		
Building	$50,000.00	
10,000 sq. ft. land	5,000.00	
		$55,000.00
St. George's St. Isidor Convent, Orange St.		
Building	$46,000.00	
10,000 sq. ft. land	4,000.00	
		$50,000.00
St. George's Parsonage, 517 Pine St.		
Building	$6,135.00	
5,930 sq. ft. land	2,865.00	
		$9,000.00
St. Joseph's Church, Pine and Lowell Sts.		
Building	$138,950.00	
46,050 sq. ft. land	46,050.00	
		$185,000.00
St. Joseph's Holy Rosary School, 30 Cedar St.		
Building	$12,750.00	
2,500 sq. ft. land	1,250.00	
		$14,000.00
St. Joseph's Catholic Library, Union St.		
Building	$6,550.00	
4,900 sq. ft. land	2,450.00	
		$9,000.00

St. Joseph's High School, Lowell and Birch Sts.		
Building	$13,000.00	
8,000 sq. ft. land	12,000.00	
		$25,000.00
St. Joseph's Bishop's House, Myrtle and Beech Sts.		
Building	$15,900.00	
48,400 sq. ft. land	12,100.00	
		$28,000.00
St. Joseph's Infants Home, Concord St.		
Building	$37,140.00	
51,433 sq. ft. land	12,860.00	
		$50,000.000
St. Patrick's Orphanage, Hanover and Pine Sts.		
Building	$55,100.00	
39,900 sq. ft. land	39,900.00	
		$95,000.00
St. Joseph's School, 121 Cedar St.		
Building	$12,000.00	
5,000 sq. ft. land	2,000.00	
		$14,000.00
St. Joseph's Brothers Home, 462 Pine St.		
Building	$5,112.00	
16,775 sq. ft. land	8,388.00	
		$13,500.00
St. Joseph's Parsonage, 145-147 Lowell St.		
Building	$25,975.00	
18,050 sq. ft. land	9,025.00	
		$35,000.00
Sacred Heart Hospital, Amherst St.		
Building	$25,075.00	
39,900 sq. ft. land	29,925.00	
		$55,000.00
Sacred Heart Hospital Nurses Home, 192 Amherst.		
Building	$3,000.00	
15,000 sq. ft. land	5,250.00	
		$8,250.00

Sacred Heart Parish Church, So. Main St.		
Building	$30,000.00	
25,083 sq. ft. land	5,000.00	
		$35,000.00
Sacred Heart Parish Sister's Home, 223 So. Main St.		
Building on Church lot		$5,500.00
Sacred Heart Parish Parsonage, 247 So. Main St.		
Building	$5,237.00	
19,596 sq. ft. land	3,963.00	
		$9,200.00
St. Edmund's Church, Pinard and Henriette Sts.		
Building	$9,800.00	
43,905 sq. ft. land	1,200.00	
		$11,000.00
St. Edmond's Sisters Home, 48 Henriette St.		
Building	$2,015.00	
4,647 sq. ft. land	185.00	
		$2,200.00
Our Lady of Perpetual Help Church, Hayward St.		
Building	$21,308.00	
56,915 sq. ft. land	5,692.00	
		$27,000.00
Monastery Precious Blood, 555 Union St.		
Building	$31,525.00	
26,950 sq. ft. land	13,475.00	
		$45,000.00
St. Patrick's Church and School, Coolidge Ave.		
Building	$68,000.00	
56,281 sq. ft. land	22,550.00	
		$90,550.00
St. Patrick's Parsonage, 138 Coolidge Ave.		
Building on church lot		$6,000.00
St. Francis Church, So. Elm St.		
Building	$4,260.00	
18,972 sq. ft. land	4,740.00	
		$9,000.00

St. Francis Parsonage, 14 Elm St.		
Building	$7,132.00	
73,905 sq. ft. land	9,868.00	
		$17,000.00
St. Anne's Church, Merrimack and Union Sts.		
Building	$54,000.00	
20,520 sq. ft. land	6,000.00	
		$60,000.00
St. Anne's Parish School, Cedar and Union Sts.		
Building	$34,000.00	
15,000 sq. ft. land	6,000.00	
		$40,000.00
St. Anne's McDonald School, Laurel and Union Sts.		
Building	$46,760.00	
15,300 sq. ft. land	3,240.00	
		$50,000.00
St. Anne's Parsonage, 231 Merrimack St.		
Building	$4,968.00	
10,080 sq. ft. land	4,032.00	
		$9,000.00
St. Anne's Brother's Home, 251 Merrimack St.		
Building	$4,500.00	
9,000 sq. ft. land	4,500.00	
		$9,000.00
St. Antoine de Padoue Church, Belmont St.		
Building	$11,650.00	
55,700 sq. ft. land	8,350.00	
		$20,000.00
St. Antoine De Padoue Parsonage, 172 Belmont.		
Building	$7,930.00	
50,586 sq. ft. land	6,070.00	
		$14,000.00
St. Antoine De Padoue School, Hall St.		
Building	$8,714.00	
10,717 sq. ft. land	1,286.00	
		$10,000.00

St. Antoine De Padoue School, Hall and Silver Sts.		
Building	$4,940.00	
5,606 sq. ft. land	560.00	
		$5,500.00
Order St. Benedict, St. Raphaels Church.		
Building	$37,200.00	
59,239 sq. ft. land	14,800.00	
		$52,000.00
Order St. Benedict Parsonage, Ferry St.		
Building	$6,500.00	
4,025 sq. ft. land	1,000.00	
		$7,500.00
Order St. Benedict, School, Ferry and Fourth Sts.		
Building	$3,056.00	
13,775 sq. ft. land	3,444.00	
		$6,500.00
St. Hedwidge, Parish Church, Pine and Merrimack.		
Building	$30,500.00	
9,000 sq. ft. land	4,500.00	
		$35,000.00
St. Hedwidge Parish Parsonage, Pine St.		
Building on Church lot		$5,500.00
St. Hedwidge Parish School, Merrimack and Union.		
Building	$45,590.00	
8,820 sq. ft. land	4,410.00	
		$50,000.00
St. Hedwidge Parish Sisters Home, 166-168 Merrimack.		
Building	$4,150.00	
6,300 sq. ft. land	3,150.00	
		$7,300.00
L'Hopital Notre Dame, Notre Dame Ave.		
Building	$54,625.00	
60,500 sq. ft. land	45,374.00	
		$100,000.00
L'Hopital Notre Dame, Kelley St.		
Building		
94,660 sq. ft. land	$11,360.00	
		$11,360.00

L'Hopital Notre, Orphanage School.		
Building	$17,500.00	
30,000 sq. ft. land	22,500.00	
		$40,000.00
L'Orphelinat St. Pierre, 55 Alsace St.		
Building	$42,500.00	
101,477 sq. ft. land	15,200.00	
		$57,700.00
L'Hopital Notre Dame, 448 Main St.		
Building	$8,250.00	
5,000 sq. ft. land	3,750.00	
		$12,000.00
Sisters of Mercy Convent, 435 Union St.		
Building	$34,240.00	
12,600 sq. ft. land	3,760.00	
		$38,000.00
Sisters of Mercy, Mt. St. Mary's Convent, Laurel St.		
Building	$30,550.00	
31,500 sq. ft. land	9,450.00	
		$40,000.00
Sisters of Mercy, 151 Ray St.		
Building	$5,165.00	
26,250 sq. ft. land	2,835.00	
		$8,000.00
Sisters of Mercy, 1004 Union St.		
Building	$3,392.00	
10,721 sq. ft. land	1,608.00	
		$5,000.00
Sisters of Mercy, Mt. St. Mary's Convent.		
Lots 68-69-70 Union St.		$1,310.00
Sisters of Mercy, Mt. St. Mary's Convent.		
11,549 sq. ft. land		$925.00
Sisters of Mercy, St. Martha's Home, Laurel and Union.		
Building	$4,850.00	
4,500 sq. ft. land	1,350.00	
		$6,200.00

Sisters of Mercy, House of St. Martha's, 131 Laurel St.		
Building	$11.600.00	
10,800 sq. ft. land	5.400.00	
		$17,000.00
St. Jean de Baptiste, Church and School, Kelley St.		
Building	$67,000.00	
15,000 sq. ft. land	3,000.00	
		$70,000.00
St. Jean de Baptiste Parish, 78-80 Youville St.		
Building	$5,100.00	
5,000 sq. ft. land	900.00	
		$6,000.00
St. Jean de Baptiste, Parsonage, 105 Alsace St.		
Building	$3,500.00	
5,000 sq. ft. land	400.00	
		$3,900.00
St. Jean de Baptiste Parish, Youville St.		
5,000 sq. ft. land		$500.00
St. Jean de Baptiste Parish, Youville St.		
5,000 sq. ft. land		$350.00
St. Pauls Home for Women, 235 Hanover St.		
Building	$39,000.00	
7,500 sq. ft. land	6,000.00	
		$45,000.00
Roman Catholic Bishop, So. Main and Mast Sts.		
Building	$17,000.00	
80,058 sq. ft. land	8.000.00	
		$25,000.00
Roman Catholic Bishop, Bridge and Highland Sts.		
278,593 sq. ft. land.		$13,930.00
Roman Catholic Bishop, 198 Pearl St.		
Building	$32,218.00	
31,130 sq. ft. land	7.782.00	
		$40,000.00
Roman Catholic Bishop, Edmond St.		
28,086 sq. ft. land		$280.00

CATHOLIC CEMETERIES

St. Augustine Cemetery,, So. Beech St., 4.12 acres	$2,060.00
St. Augustine Cemetery, So. Beech St., 20.72 acres	10,360.00
St. Augustine Cemetery, So. Beech St., 4.06 acres	1,760.00
St. Joseph's Cemetery, Donald St., 27.88 acres	60,710.00
Mt. Calvary Cemetery, Champlain St., 16.07 acres	28,000.00

OTHER RELIGIOUS BODIES

Hellenic Orthodox Community, 261 Pine St.		
Building	$16,250.00	
5,000 sq. ft. land	3,750.00	
		$20,000.00
Hellenic Orthodox Community School, 247 Pine St.		
Building	$2,687.00	
3,750 sq. ft. land	2,813.00	
		$5,500.00
Hellenic Orthodox Community Church, Pine St.		
Building	$11,200.00	
10,000 sq. ft. land	1,800.00	
		$13,000.00
Russian Orthodox Catholic Church, Green St.		
Building	$11,950.00	
7,000 sq. ft. land	1,050.00	
		$13,000.00
Holy Cross Polish Catholic Church and School, Pearl St.		
Building	$54,967.00	
14,382 sq. ft. land	5,033.00	
		$60,000.00
Ruthenian Catholic Church and Parsonage, Lowell St.		
Building	$12,300.00	
9,400 sq. ft. land	4,700.00	
		$17,000.00
St. Peters and Paul Parish House, 413 Merrimack St.		
Building	$3,200.00	
5,000 sq. ft. land	1,000.00	
		$4,200.00

PROTESTANT CHURCHES AND PARSONAGES

First Baptist Church, Union and Concord Sts.		
Building	$30,750.00	
18,500 sq. ft. land	9,250.00	
		$40,000.00
First Baptist Church, Parsonage, 25 Lodge Ave.		
Building	$4,000.00	
5,469 sq. ft. land	500.00	
		$4,500.00
First Free Baptist Church, Merrimack and Chestnut Sts.		
Building	$6,100.00	
12,600 sq. ft. land	18,900.00	
		$25,000.00
Peoples Baptist Church, Concord St.		
Building	$10,000.00	
4,000 sq. ft. land	8,000.00	
		$18,000.00
Peoples Baptist Church Parsonage, Weston St.		
Building	$2,590.00	
16,267 sq. ft. land	2,115.00	
		$4,705.00
Second Congregational Church, Franklin St.		
Building	$40,952.00	
42,560 sq. ft land	34,048.00	
		$75,000.00
Second Congregational Church, Franklin St.		
Building	$32,000.00	
10,000 sq. ft. land	25,000.00	
		$57,000.00
Third Congregational Church, Milford St.		
Building	$30,600.00	
20,465 sq. ft. land	2,400.00	
		$33,000.00
Third Congregational Church Parsonage, 114 Carroll St.		
Building	$2,800.00	
50,000 sq. ft. land	500.00	
		$3,300.00

First M. E. Church, Valley St.		
Building	$10.132.00	
11,400 sq. ft. land	1,368.00	
		$11,500.00
First M. E. Church, Valley and Foster Ave.		
Building	$58,209.00	
14,930 sq. ft. land	1,791.00	
		$60,000.00
St. Paul's M. E. Church, Amherst and Union Sts.		
Building	$28.250.00	
13,500 sq. ft. land	6,750.00	
		$35,000.00
St. Paul's M. E. Church, Parsonage, Union St.		
Building on church lot		$2,500.00
Trinity M. E. Church, School St.		
Building	$4,220.00	
8,604 sq. ft. land	2,580.00	
		$6,800.00
St. James M. E. Church, Penacook St.		
Building	$11,570.00	
17,160 sq. ft. land	3,430.00	
		$15,000.00
Grace Episcopal Church, Lowell and Pine Sts.		
Building	$73,113.00	
15,850 sq. ft. land	11,887.00	
		$85,000.00
Grace Episcopal Church Parsonage, 100 Harrison St.		
Building	$2,300.00	
19,000 sq. ft. land	5,700.00	
		$8,000.00
First Christian Church, Merrimack and Hall Sts.		
Building	$10,005.00	
9,975 sq. ft. land	1,995.00	
		$12,000.00
German Presbyterian Church, Second and Bath Sts.		
Building	$3,500.00	
10,000 sq. ft. land	2,500.00	
		$6,000.00

German Church, Conant and Green Sts.		
Building	$5,250.00	
5,000 sq. ft. land	750.00	
		$6,000.00
First Unitarian Church, Concord St.		
Building	$28,600.00	
13,500 sq. ft. land	5,400.00	
		$34,000.00
First Universalist Church, Myrtle and Union Sts.		
Building	$19,250.00	
11,000 sq. ft. land	5,750.00	
		$25,000.00
First Church of Christ Scientist, Harrison St.		
Building	$21,500.00	
17,000 sq. ft. land	8,500.00	
		$30,000.00
Swedish Lutheran Church, Sagamore St.		
Building	$9,800.00	
11,000 sq. ft. land	2,200.00	
		$12,000.00
Swedish Lutheran Parsonage, 68 Sagamore St.		
Building	$3,450.00	
10,200 sq. ft. land	2,550.00	
		$6,000.00
Swedish Evangelical Mission Church, Orange St.		
Building	$8,200.00	
5,600 sq. ft. land	2,800.00	
		$11,000.00
Swedish Baptist Church, Arlington St.		
Building	$6,036.00	
4,822 sq. ft. land	964.00	
		$7,000.00
Swedish Evangelical Lutheran Church, Beech Ave.		
Building	$2,225.00	
5,500 sq. ft. land	275.00	
		$2,500.00

Bethel Advent Church, Amherst St.		
Building	$6,425.00	
4,500 sq. ft. land	1,575.00	
		$8,000.00
City Mission Church, Merrimack and Beech Sts.		
Building	$8,220.00	
12,600 sq. ft. land	3,780.00	
		$12,000.00
Westminister Presbyterian Church, Brook St.		
Building	$16,500.00	
10,000 sq. ft. land	2,500.00	
		$19,000.00
Friends Chapel, Elm St.		
Building	$3,500.00	
10,747 sq. ft. land	1,500.00	
		$5,000.00
St. Andrews Protestant Episcopal Church, Main and Conant Sts.		
Building	$20,150.00	
19,412 sq. ft. land	4,850.00	
		$25,000.00
St. Andrews Protestant Episcopal Church Parsonage, Main St.		
Building on same		$4,000.00
First German Church, Conant St.		
Building	$5,600.00	
9,650 sq. ft. land	2,400.00	
		$8,000.00
Pentacostal Church, Manchester St.		
Building	$4,740.00	
4,200 sq. ft. land	1,260.00	
		$6,000.00
St. Jeans Methodist Church, Concord St.		
Building	$2,000.00	
2,500 sq. ft. land	2,500.00	
		$4,500.00

St. Jeans Methodist Church Parsonage, 9 Arlington St.		
Building	$4,309.00	
2,764 sq. ft. land	691.00	
		$5,000.00
Congregation Adath Yashoran, Central St.		
Building	$20,950.00	
7,000 sq. ft. land	1,050.00	
		$22,000.00
Congregation Auhsay Sfard, Central St.		
Building	$10,000.00	
5,000 sq. ft. land	1,750.00	
		$11,750.00
Salvation Army, 40-42 Concord St.		
Building	$15,150.00	
2,425 sq. ft. land	4,850.00	
		$20,000.00
United Baptist Convention, 404 Walnut St.		
Building	$4,152.00	
6,740 sq. ft. land	1,348.00	
		$5,500.00

PROTESTANT ORGANIZATIONS EXEMPT

German School Society, Ferry and Third Sts.		
Building	$5,500.00	
10,190 sq. ft. land	2,500.00	
		$8,000.00
Balch Hospital, Oak and Myrtle Sts.		
Building	$13,500.00	
66,000 sq. ft. land	16,500.00	
		$30,000.00
Elliott Hospital, Hospital Avenue.		
Building	$154,025.00	
1,074,692 sq. ft. land	90,498.00	
		$244,523.00
Woman's Aid Home, Pearl St.		
Building	$25,870.00	
57,530 sq. ft. land	14,380.00	
		$40,250.00

Woman's Aid Home, 510-514 Chestnut St.		
Building	$8,963.00	
6,037 sq. ft. land	6,037.00	
		$15,000.00
Woman's Aid and Relief Society, Cody St.		
Building		
5,000 sq. ft. land	$50.00	
		$50.00
Manchester Children's Home, Walnut St.		
Building	$41,250.00	
55,000 sq. ft. land	13,750.00	
		$55,000.00
Manchester Children's Home, 915 Elm St.		
Building	$2,080.00	
1,271 sq. ft. land	$25,420.00	
		$27,500.00
Manchester Children's Home, ½-266-274 Pearl St.		
Building	$2,650.00	
9,406 sq. ft. land	2,350.00	
		$5,000.00
Manchester Children's Home, ½-193 Pearl St.		
Building	$484.00	
7,191 sq. ft. land	2,516.00	
		$3,000.00
Masonic Home, Beech-Salmon Sts.		
Buildings	$35,810.00	
56,762 sq. ft. land	14,190.00	
		$50,000.00
Masonic Home, ½-266-274 Pearl St.		
Building	$2,650.00	
9,405 sq. ft. land	2,350.00	
		$5,000.00
Masonic Home, ½-193 Pearl St.		
Building	$484.00	
7,191 sq. ft. land	2,516.00	
		$3,000.00

Gale Home, Ash St.		
Building	$48,500.00	
57,530 sq. ft. land	11,500.00	
		$60,000.00
Gale Home, ½a-1083 Elm St.		
Building	$20,900.00	
2,500 sq. ft. land	27,500.00	
		$48,400.00
New Hampshire Settlement Association, 11 Walnut St.		
Building	$11,800.00	
8,000 sq. ft. land	3,200.00	
		$15,000.00
Mercy Home, Mammoth Rd.		
Building	$3,200.00	
11.4 acres land	4,500.00	
		$7,700.00
Manchester Y. M. C. A., Mechanic St.		
Building	$176,718.00	
18,626 sq. ft. land	23,282.00	
		$200,000.00
Manchester Institute of Arts and Sciences, Concord St.		
Building	$210,000.00	
15,000 sq. ft. land	15,000.00	
		$225,000.00
Manchester Historic Association, 1678 Elm St.		
Building	$9,160.00	
7,680 sq. ft. land	3,840.00	
		$13,000.00
District Nursing Association, 194 Concord St.		
Building	$4,400.00	
13,500 sq. ft. land	8,100.00	
		$12,500.00
Congregation Auhsay Sfard, 237 Central St.		
Building	$1,525.00	
2,500 sq. ft. land	875.00	
		$2,400.00

H. J. Sweeney Post, American Legion, 52 Concord St.		
Building	$18,000.00	
7,500 sq. ft. land	15,000.00	
		$33,000.00

PROTESTANT CEMETERIES

Congregation Auhsay Sfard, So. Beech St.	
58,657 sq. ft.	$1,175.00
Derry Road, 1 acre land	850.00
Young Road, 23,809 sq. ft. land	475.00
Mammoth Rd., 1 acre	870.00
Bowman St., 79,777 sq. ft. land	7,977.00
Milford & Bowman Sts., 12,902 sq. ft. land	1,450.00
Brown Ave., 12,025 sq. ft. land	200.00
Jewish, So. Beech, 1.3 acres land	800.00

COUNTY PROPERTY

Hillsborough County Court House, Market St.		
Building	$62,000.000	
19,200 sq. ft. land	48,000.00	
		$110,000.00
Hillsborough County Jail, Willow St.		
Building	$110,000.00	
147,000 sq. ft. land	36,750.00	
		$146,750.00

STATE PROPERTY

State Armory, Pleasant St.		
Building	$56,000.00	
24,000 sq. ft. land	24,000.00	
		$80,000.00
State Industrial School, River Rd.		
Building	$150,720.00	
165.1 acres land	107,628.00	
		$258,348.00

UNITED STATES PROPERTY

United States Post Office, Hanover St.		
Building	$150,000.00	
30,322 sq. ft. land	37,900.00	
		$187,900.00

REPORT OF THE BUILDING DEPARTMENT

Office of the

SUPERINTENDENT OF PUBLIC BUILDINGS

To His Honor the Mayor and the Board of Aldermen of the City of Manchester, N. H.

GENTLEMEN:—

I herewith submit my annual report of Department of Buildings for the year ending December 31, 1922.

On the following pages of this report will be found a financial statement of the expenditures of this department, and summary tables showing the cost of different classes of work for repairs, new work and improvements, and miscellaneous expenditures, also an inventory of office equipment, and of machinery, tools, and equipment at the department Work Shop, and a Sum mary of the total amount paid to various persons and firms during the year, and a list of all the public buildings and places, and location of same under the jurisdiction of this department as pertains to repairs, also a record of building operations for the year.

Tables No. 1 and No. 3 show the cost of the various classes of work of ordinary repairs, and tables No. 2 and No. 4 show the cost of new work and improvements on the schools, engine houses and other buildings. Table No. 5 shows the number of different types of new buildings constructed, and the kind of material used, also the number of families and the estimated cost.

Table No. 6 shows the number of different types of buildings, enlarged, altered or repaired of either wood, brick, stone, concrete or metal, and the number of families added and estimated cost. Table No. 7 shows the number of permits granted for new dwellings and business and the total estimated cost of same for each month. Table No. 8 shows the number of permits granted for the enlargement, alterations and repairs of the old buildings, both dwellings and business, and the estimated cost of same for each month. Also the total estimated expenditures for building operations for the year, the total number of building and plumbing inspections made, and the number of electric signs erected.

FINANCIAL STATEMENT

OFFICE EXPENDITURES

Salaries	$9,604.84
Printing, Stationery and Supplies	205.08
Telephone Service	42.85
Street Railway Car Tickets (Plumbing Inspector)	69.00
Automobile Liability Insurance	68.00
Department Automobile No. 1 Ford Maintenance	148.34
Department Automobile No. 2 Dodge Maintenance	242.82
Essex Coach, First cost with allowance on Dodge Car	1,245.00
Extra tires, accessories and etc. for Essex Coach	49.27
Miscellaneous	455.91
	$12,131.11

EXPENDITURES FOR REPAIRS OF PUBLIC BUILDINGS

Expenditures for material, tools and equipment	$28,594.06	
Expenditures for Labor	22,002.15	
		$50,596.21

SUPERVISION OF CONSTRUCTION OF NEW SCHOOLS

Expenditures for salaries of inspectors		$4,182.96
Total Expenditures		$66,910.28
Appropriation	$69,810.00	
Department Transfers	1,574.87	
Cash Receipts	307.40	
		$71,692.27
Balance unexpended		$4,781.99

STOCK ON HAND

Stock on hand December 31, 1921	$3,907.43	
Stock received 1922	3,288.29	
		$7,195.72
Material used from stock 1922		3,632.74
Stock on hand December 31, 1922		$3,562.98

SCHOOLS

SUMMARY OF CLASSIFIED EXPENDITURES. (TABLE NO. 1.)

ORDINARY REPAIRS

BUILDING	Carpentry	Painting	Plumbing	Steam Fitting	Electrical Work	Setting Glass	Roof Repairs	Painting Basement	Mason Work	Heating	Misc.	Total
Amoskeag	$64.64		$62.46	$3.30	$.40	$62.05						$192.85
Ash Street	243.74	$40.60	51.48	145.94	72.03	39.53			$131.00		$2.70	727.02
Bakersville	203.91	8.43	21.30	11.45	30.45	33.84					42.46	351.74
Brown	85.63	348.83	23.46	24.97	168.23	12.07	$46.73		317.61		283.53	1,311.06
Chandler	206.27	28.50	40.49	10.10	4.52	31.36					4.00	325.24
Franklin Street	49.33	3.20		11.60	23.10	1.98					1.99	91.20
Goffs Falls School	54.23	5.20	18.45	3.30	7.50	11.23						99.91
Hallsville	93.89	6.98	94.04	40.09	37.27	31.17	17.32		21.56		88.37	430.69
Harvey District School	6.77		86.63		2.50	11.01					5.00	111.91
High School	108.32		80.09	99.56	55.40	23.08	30.95					397.40
Highland	15.47		18.00	7.00	13.15	30.03			30.87		8.80	123.32
Lincoln St.	43.07	19.43	31.90	19.58	7.15	14.78			37.70			173.61
Manual Training School			5.60		15.20	3.60					132.61	157.01
Maynard School	423.21	922.50	39.60	46.54	397.66	11.31			207.34		6.00	2,054.16
Mosquito Pond School	41.20		3.20	13.34	3.40				28.28			89.42
No. Main St. School	59.59	13.10	14.37	98.23	31.02	7.24			145.87			369.42
Parker School	12.38	21.29	10.40	7.65	58.45	24.62					2.63	137.42
Pearl St. School	34.79	144.77	9.54	7.80	11.70	13.43						222.03
Rimmon School	42.45	4.20	130.36	26.02	8.22	36.86					30.07	278.18
Spring St. School	109.96	3.88	102.31	191.69	33.80	13.67	62.57	28.60	132.60		207.22	886.30
Stark	3.60		14.34		24.16	6.07	33.47			3.00		84.64
Straw School	3.21		4.00	15.60	20.40	21.45					6.00	70.66
Varney School	11.90		42.79	20.03	29.70	8.30	28.96		65.50			207.18
W. S. High School	17.10	17.18		5.70								39.98
Weston School	45.44	10.14	62.00	13.00	12.70	8.50						151.78
Webster Mills School	3.60					2.74					17.80	24.14
Webster St. School	24.68	13.20	69.55	14.70	6.57	31.34	96.78				8.15	264.97
Wilson School	66.40	21.18	48.92	41.69	15.90	44.40	206.04		39.75		4.20	488.48
Youngsville School	8.10		21.79	30.21	4.60	15.90	13.90				25.68	120.18
Total	$2,082.88	$1,632.51	$1,107.07	$909.09	$1,095.18	$551.56	$536.72	$28.60	$1,158.08	$3.00	$877.21	$9,981.90

SCHOOLS (continued)

SUMMARY OF EXPENDITURES. NEW WORK AND IMPROVEMENTS

(TABLE NO. 2.)

BUILDINGS	NATURE OF WORK	COST
Ash Street	New partition in hall	$932.28
Ash Street	New steam radiators	24.88
Bakersville	Removing tile, laying waterpoofing cement	268.00
Brown	New steel ceilings (4 rooms and corridor)	1,639.41
Hallsville	Installing additional electric lights	98.57
Hallsville	Installing Fire Horns	141.75
Hallsville	Installing O. S. Dbl. Gongs	131.70
High School	Building new bookcases	297.35
High School	Installing additional electric lights	79.66
High School	Rebuilding urinals	506.48
High School	Rebuild arch and relay floor in entrance	522.39
Highland	Putting on snow guards	437.45
Pearl St.	Relaying brick arch over door	359.14
Spring St.	Installing new boiler	1,716.07
Spring St.	New drinking fountains	100.35
Spring St.	Refinish desks and cupboards (School Dept.)	165.11
Spring St.	Put in lights and bells (See 1921 Report)	214.59
Spring St.	Changing steam radiation	258.18
Straw School	Steel ceiling (over boiler)	41.39
Varney School	Steel ceiling (See 1921 Report)	91.09
Varney School	Cementing basement floor	546.85
Wilson School	New cement steps	447.03
Wilson School	Steel ceilings (6 rooms 1st floor and part of corridor)	1,418.32
Wilson School	Concrete basement floor	264.27
Youngsville	Steel ceilings, entire building	703.18
		$11,405.49

FIRE ENGINE HOUSES AND OTHER BUILDINGS

SUMMARY OF CLASSIFIED EXPENDITURES. (TABLE NO. 3)

ORDINARY REPAIRS

BUILDING	Carpentry	Painting	Plumbing	Steam-Fitting	Electrical Work	Setting Glass	Roof Repairs	Stall Repairs	Mason Work	Heating	Misc.	Total
Central Fire Station	$124.04		$82.31	$83.57		$29.21		$121.08	$28.93			$469.14
Fire King Engine 2	54.45		6.95	3.30		13.45		27.02	130.16			235.33
Fulton Engine 6	8.23		33.48	19.44		2.70		41.81			$4.00	109.66
Hose 3 So. Manchester	109.67	13.90	18.18	48.20		8.14						198.09
Engine 3 Lake Ave.	71.63		26.14	29.55		6.28		21.16				154.76
Hose 2 Maple Street	27.09		44.27	33.39		13.50			117.87			236.12
Riverside Hose, Amoskeag						1.30						1.30
Engine 7 Somerville St.	37.29	3.40	11.90	29.50		31.17		22.15				135.41
Engine 5 Webster St.			26.84	35.67		4.50		67.71				134.72
Hose 4 Wilson Hill	94.55	28.27	36.90	.80		1.13	50.79					212.44
Truck 8 So. Main St.			11.20	10.98								22.18
City Hall	159.36	10.00	30.84	34.32	179.29	44.69					230.10	688.60
City Scales	32.75	108.19										140.94
City Farm	41.69			23.54								65.23
New City Hospital	209.20	280.06	124.12	90.53	30.23	23.29					312.29	1,069.72
Old Isolation Hospital	20.08	288.92	10.45	27.09		5.60					42.00	394.14
Oak Hill Hospital											4.10	4.10
Old Court House	71.01	5.90	45.64	61.93	6.77	12.20	124.25					327.70
Police Station	195.13	21.40	127.06	22.10	70.65	23.20	71.70					532.24
Public Library			3.20	37.77		6.00		56.78			2.00	105.75
Nutts Pond Bath House											3.80	3.80
Battery Building	4.60	6.40	7.90	7.65		14.85					179.20	220.60
Public Comfort	23.60		71.90	11.00	66.25							172.75
Lake Ave. Ward Room	6.16	228.49	18.74			13.67			53.50	20.35	8.30	349.21
Blodget St. Ward Room			26.82			4.63					3.00	34.45
Total												$6,018.38

FIRE ENGINE HOUSES AND OTHER BUILDINGS

SUMMARY OF EXPENDITURES OF NEW WORK AND IMPROVEMENTS.

(TABLE NO. 4)

BUILDINGS	NATURE OF WORK	COST
Central Fire Station	New roof on rear part	$699.70
Fire King Engine 2	New roof on shed	323.64
Fulton Engine 6	Top out chimney, cement boiler room	126.75
Engine 3 Lake Ave.	Build partition in barn	110.64
Engine 3 Lake Ave.	New sink	80.21
Engine 3 Lake Ave.	Laying new floor	152.45
Hose 2 Maple Street	Shingling roof	251.25
Eng. 7 Somerville St.	Laying floor	170.82
Eng. 5 Webster St.	Laying floor in stable	137.92
Hose 4 Wilson Hill	Rebuild East wall	951.91
City Hall	Cleaning, pointing and painting exterior	3,354.70
City Hall	Repairs to bell tower	486.07
City Hall	Refinishing Mayor's office	994.16
City Hall	Alter Engineers' office to enlarge City Clerk's office	2,256.97
City Hall	Rebuild counter in City Clerk's office	235.61
City Hall	Repair balustrade and tin roof	184.85
City Farm	Removing shed and fill cellar	629.35
City Farm	Painting outside	1,116.13
City Farm	New windows	271.09
New City Hospital	Installing new dish washer	135.49
New City Hospital	Roof on Administration Building	700.78
Old Isolation Hospital	Shingling roof	407.60
Old Court House	New floor in hallway	225.00
Old Court House	New electric wiring	600.42
Old Court House	New sink and closet	268.82
Old Court House	To repair after fire	100.00
Old Court House	New radiator shields	95.00
Public Comfort	Renew stair treads	76.80
Total		$15,144.13

MAINTENANCE OF WORK SHOP

Clerk	$1,716.00	
Electricity for power	24.00	
Electricity for light	48.12	
Gas & Service charge	41.56	
Miscellaneous	75.04	
		$1,904.72

GRADING AND CONCRETING YARDS

Spring St. School	$509.83
Pearl St. School	200.67
Rimmon School	510.43
Engine 3 Lake Avenue	23.65

Highland School (grading)	$79.50	
		$1,324.08

OUTSIDE WINDOWS

Repairing, putting on and removing		$281.07

MAINTENANCE OF AUTO TRUCKS

Auto Liability Insurance	$125.00	
Auto Oil	8.75	
Grease	3.60	
Gasoline	279.50	
Alcohol	9.95	
Driving	565.60	
Repairs Auto Truck No. 2	234.66	
Repairs Auto Truck No. 3	220.80	
		$1,447.86

DEPARTMENT AUTOMOBILES

Ford Auto No. 1.		
Alcohol	8.65	
Gasoline	203.39	
Repairs	18.45	
		$230.49
Dodge Auto No. 2.		
Alcohol	9.00	
Gasoline	243.14	
Repairs	184.70	
		$436.84

ELECTION BOOTHS

Erecting, removing and repairing		$400.80

CLEANING SNOW AND ICE FROM ROOFS

Lincoln St. School	$68.40
Webster St. School	36.00
New City Hospital	67.67
High School	4.50
Maynard School	13.50

Wilson School	$19.35	
Hallsville School	18.55	
		$227.97

MISCELLANEOUS

Liability Insurance (workmen)	$792.96	
Freight	40.68	
Street Railway Car Tickets	273.00	
Boiler Inspection	45.20	
Plumbing	26.90	
Parks and Playground Commission	80.98	
Election and Registration (See 1922 Report)	37.00	
School Department (Dept. Transfers)	52.32	
General Repairs	170.33	
Stock	3,288.29	
Tools and Equipment	178.14	
		$4,985.80

INVENTORY OF OFFICE EQUIPMENT

1 18 Drawer Plan File	$50.00	
1 Counter	25.00	
1 Roll Top Desk (large)	40.00	
2 Roll Top Desk (small)	50.00	
1 Flat Desk	35.00	
1 Typewriting Desk	15.00	
1 Typewriter (Fox)	75.00	
1 Adding Machine	200.00	
2 7 Drawer Filing Cases	70.00	
1 Book Case	25.00	
2 Filing Cabinets (large)	45.00	
1 Filing Cabinet (small)	15.00	
1 Stationery Cabinet (2 sections)	25.00	
1 Bill Filing Cabinet	20.00	
5 Chairs	25.00	
1 Electric Fan	25.00	
1 Clock Seth Thomas (weight)	15.00	
1 Drawing Table	35.00	
1 Desk Lamp	5.00	
		$790.00

The estimated valuation of the machinery, tools and equipment owned by the city and located at the Building Department Workshop are as follows:

1 No. 50 Special Patent Band Saw	$200.00

1	20″ Hand Planer and Jointer	$220.00	
1	No. 187 Double Circular Saw	235.00	
1	Surfacer	115.00	
1	Motor Air Pump	35.00	
1	Boring and Drilling Machine	78.00	
1	Key Grinding Machine	15.00	
1	Edger	50.00	
3	Emery Wheels	35.00	
6	Motors	400.00	
	Pulleys, Shafting and Belts	95.00	
1	12′ Step Ladder	3.24	
1	16′ Step Ladder	4.32	
1	25′ Extension Ladder	9.88	
1	35′ Extension Ladder	16.72	
1	Tungar Rectifier	28.00	
1	Swinging Stage	45.00	
1	Micrometer	6.38	
	Small tools for various classes of work	200.00	
			$1,791.54

TRANSPORTATION EQUIPMENT

1	Ford Automobile (Touring 1922)	$350.00	
1	Essex Automobile (Coach 1922)	1,000.00	
1	1913 Cadillac Auto. Rebuilt for truck	600.00	
1	1913 Cadillac Auto. Rebuilt for truck	800.00	
			$2,750.00

TOTAL AMOUNT PAID TO VARIOUS FIRMS FOR 1922

Aalding Supply Co.	$146.83
Austin, Ernest	4.40
American Railway Express Co.	91.39
Abbott, Arthur J.	1,173.50
Annis Grain & Lumber Co.	41.20
Allyson, C. H.	71.85
Astoria Radiator Shield Co.	95.00
Adams Bros.	68.00
American Mason Safety Tread Co.	25.65
Barton Co., The	4.00
Bisson & Jodoin	1,762.97
Boston & Maine Railroad	40.68
Bartlett Auto Parts Service Co.	14.75
Battery Service Co.	19.45
Bagley, L. E.	77.75
Berry, Wm. G.	109.10

Cornish, E. P.	$45.11
Cadillac Auto Co.	48.99
Cuffe, W. A.	1.25
Cavanaugh Bros	449.25
Dunbar & Son, W. E.	2.00
Derryfield Lumber Co.	1,085.85
Goodman, W. P.	14.00
Dalton Ingersoll Mfg. Co.	8.02
DeLuxe Specialty Co.	20.64
Farrell Bros	978.61
French, J. D.	263.25
Franks, A. L. Co.	402.28
Fox, Charles	12.00
Fontaine, N. J.	16.00
Fitts, Geo. D.	3.60
Gulf Refining Co.	727.50
Granite State Rubber Co.	19.30
Hodge, Jerry Co.	1,069.94
Horse Shoe Vulcanizing Co.	244.89
Hoyt, Charles A. Co.	21.60
Henshaw Motor Co.	.88
Hamel, P. H.	3.45
International Cotton Mills	8.16
Imperial Awning Co.	3.00
Leighton, F. D.	826.55
Lariviere Furniture Co.	5.00
Lyons Iron Works, F. P.	73.80
Manchester Traction Light & Power Co.	86.77
Manchester Hardware Co.	3.71
Manchester Supply Co.	200.10
Manchester Street Railway	342.00
Manchester Foundry Co.	93.00
Manchester Auto Garage Co.	1,245.00
Manchester Coal & Ice Co.	6.66
Manchester Iron & Metal Co.	11.50
Manchester Nickel Plate Co.	9.35
Marathon Tire Co.	35.40
Marrinot Battery Co.	44.00
Masse, F. H.	1.50
Mitchie, Wm. P.	28.00
Mooney Furniture Co.	348.00
Morreau, J. J.	145.57
Muir Lumber Co.	716.28
Mugridge, F. H.	10.00
Murray & Mitchell Co.	69.93
N. H. Cement & Construction Co.	745.14
New England Tel. & Tel. Co.	42.85

Osgood, Fred F.	$5.60	
Noyes, F. L.	2,268.39	
Palmer Spring Co.	16.50	
Peoples Gas Light Co.	41.56	
Penn Metal Co.	433.52	
Pettingill-Andrews Co.	36.55	
Pleasant Street Machine Co.	2.50	
Proud, Joseph L.	16.75	
Reed, Elmer E.	1,838.88	
Rogers & Gale	34.65	
Rodick Electric Co.	127.00	
Robie Concrete Co.	2,471.99	
Sampson & Murdock Co.	5.00	
Sanborn Carriage Co.	1.50	
Schelzel Vulcanizing Works, George	.65	
Schwartz, William	724.30	
Shattuck, Inc., L. H.	237.50	
Sheehan, John A.	125.00	
Smith Box & Lumber Co.	1.30	
Spear Inc., T. R.	51.60	
Spaulding, Harry, Postmaster	33.84	
Standard Oil Co.	5.00	
Stevens, John H.	806.62	
Sullivan Auto Co.	40.61	
Sullivan & Leslie	268.00	
The Dayton Tire Co.	1.00	
The Electric Shop	19.60	
The General Tire & Rubber Co.	65.71	
The Ruemely Press	66.90	
Trudel, Geo. E.	190.14	
Union Welding Co.	40.50	
U. S. Bobbin & Shuttle Co.	71.23	
Varick Co., John B.	3,347.58	
Vogel & Hadley	14.06	
Waples & Co., W. L.	2,435.10	
Wenzel Agency, Fred G.	792.96	
Whitcher, C. R.	100.00	
West Side Lumber Co.	93.29	
Shackford, L. A.	1.25	
		$31,120.33

PUBLIC BUILDINGS

SCHOOLS	LOCATION
Amoskeag School	Front St., east side in Amoskeag.
Ash St. School	Bridge St., north side, between Ash and Maple.
Bakersville School	So. Elm St., west side, Cor. of Shasta St.
Brown School	Amory St., north side, between Alsace & Joliet
Chandler School	N. E. Cor. Concord and Ashland Sts.
Franklin St. School	Franklin St., east side, between W. Central and Pleasant Sts.
Goffs Falls School	Brown Ave., east side, south of Londonderry Rd., Goffs Falls
Hallsville School	Jewett St., east side, between Harvard and Merrill
Harvey District School	East side of So. Willow St., 700 ft, north of Merrill St.
High School	Beech St., east side, between Concord and Lowell.
Highland School	Titus Ave., north side, east of Calef Road
Lincoln School	Lincoln St., west side, between Merrimack and Laurel
Manual Training	N. E. Cor. of Lowell and Chestnut Sts.
Maynard School	S. W. Cor. of Union and Merrimack Sts.
Mosquito Pond	N. W. Cor. of Derry Rd. and Corning Rd.
No. Main St. School	No. Main St., west side, between Conant and Wilton
Parker School	A. St., north side, between So. Main and Bowman.
Pearl St. School	Pearl St., north side, Jct. of Ashland St.
Practical Arts High School	Beech St., east side, between Concord and Amherst.
Rimmon School	Rimmon St., north side, between Rimmon and Dubuque.
Spring St. School	Spring St., north side, between Elm and Charles.
Stark St. School	No. River Rd., opp. Traverse St.
Straw School	N. W. Cor. Chestnut & Harrison Sts.
Varney School	S. E. Cor. Mast St. and Bowman St.
Webster Mills School	Island Pond Rd., west side, west of Lake Shore Rd.
Webster School	Webster St., south side between Chestnut and Pine Sts.
West Side High School	Notre Dame Ave., east side, between Conant and Wilton Sts.
Weston School	N. E. Cor. Hanover St. and Michigan Ave.
Wilson School	Wilson St., east side, between Auburn and Cedar Sts.
Youngsville School	North side of Candia Rd., 400 ft. south of Madison Ave.

ENGINE HOUSES	LOCATION
Central Fire Station	Vine St., between Amherst and Concord.
Fire King Eng. 2	No. Main St., west side, between Douglas and Conant Sts.
Fulton Eng. 6	S. E. Cor. Amory and Rimmon Sts.
Goffs Falls Hose House	East side of Brown Ave., Goffs Falls.

Hose 3, So. Manchester	So. Elm St., east side opp. Shasta St.
East Manchester, Ind. Hose	Jct. Mammoth and Old Falls Roads.
Engine 3, Lake Ave.	South side of Lake Ave. Jct. Massabesic St.
Hose 2	S. E. Cor. Maple and East High Sts.
Riverside Hose	West side of Front St., Amoskeag.
Engine 7	Somerville St., south side between Belmont and Hall Sts.
Engine 5	Webster St., north side, opp. Chestnut, northeast corner.
Hose 4	N. E. Cor. of Concord and Weston Sts.
Truck 8	N. W. Cor. So. Main and McDuffie Sts.
Massabesic Hose	Massabesic Lake, S. W. Cor. Candia Rd. and Londonderry Rd.

OTHER BUILDINGS	LOCATION
City Hall	N. W. Cor. Elm and Market Sts.
City Scales	Franklin St., west side, Cor. Granite St.
City Farm Buildings	Mammoth Rd., Jct. of Lowell St.
Clinton St. Ward Room	Clinton St., north side.
New City Hospital	Mammoth Rd., north of Hanover St.
Old Isolation Hospital	Mammoth Rd., north of Hanover St.
Oak Hill or Pest House	Off Park Ave., Derryfield Park.
Merrimack St. Clinic (leased)	Merrimack St., north side, between Pine and Chestnut Sts.
North Main St. Clinic (leased)	No. Main St., west side, south of Wayne.
Old Court House	S. E. Cor. Merrimack and Franklin Sts.
Police Station	S. E. Cor. Chestnut and Manchester Sts.
Carpenter Memorial Library	Pine St., east side between Amherst and Concord.
Mosquito Pond Bath House	Crystal Lake, So. Derry Rd., west of Conant Rd.
Nutt Pond Bath House	Nutts Pond, west side of So. Willow Street.
West Side Bath House	River Street, Squog River.
Battery Building	South side Manchester St., west of Pine St.
Public Comfort	Merrimack Common.
Lake Ave. Ward Room	South side Lake Ave., east of Pine St.
Blodgett St. Ward Room	Blodgett St., north side, east of Pine St.

NEW BUILDINGS

(TABLE NO. 5)

TYPE OF BUILDINGS	WOOD			BRICK		CONCRETE		METAL	
	No. of Permits	No. of Families	COST	No. of Pemits	COST	No. of Pemits	COST	No. of Pemits	COST
Summer Dwellings	30	30	$13,775			1	$400		
Dwellings	139	139	415,540						
Two Family Dwellings	39	78	187,794						
Tenements	7	24	50,500						
Private Garage	199		43,474	1	$800	3	1,775	2	$425
Stall Garage	42		21,330	1	600			1	600
Barn	15		6,575			1	26,000		
Store	15		23,910	2	7,800				
Factory				1	20,000				
Office Building						1	1,500		
Greenhouse								1	200
Hotel				1	800,000				
Miscellaneous	89		51,800	9	93,600			1	200
Total	575	271	$814,698	15	$922,800	6	$29,675	5	$1,425

ADDITIONS, ALTERATIONS, REPAIRS

(TABLE NO. 6)

TYPE OF BUILDINGS	WOOD			BRICK		CONCRETE		STONE	
	No. of Permits	No. of Families	COST	No. of Permits	COST	No. of Permits	COST	No. of Permits	COST
Dwelling	153		$91,529	3	$2,085				
Two Family Dwellings	86	19	46,690						
Tenements	88	68	87,160						
Private Garage	26		1,940						
Public Garage				2	9,300				
Stall Garage	22		5,246					1	$1,800
Store	52		20,688	25	69,100				
Barn	39		13,900			1	$1,800		
Church				1	125				
Apartment House				1	250				
Miscellaneous	66		18,320	14	106,400				
Total	532	87	$285,467	46	$187,260	1	$1,800	1	$1,800

TABLE SHOWING THE NUMBER OF PERMITS ISSUED EACH MONTH FOR NEW BUILDINGS WITH THE ESTIMATED COST

	Jan.	Feb.	Mar.	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Total
Dwellings	9	6	12	30	30	25	25	24	28	25	17	4	235
Business	6	8	29	54	53	29	29	39	33	39	25	10	354
	15	14	41	84	83	54	54	63	61	64	42	14	589

ESTIMATED COST

	Dwellings	Business
January	$20,950.00	$1,675.00
February	12,000.00	3,605.00
March	30,700.00	27,825.00
April	57,175.00	17,890.00
May	51,565.00	68,645.00
June	64,294.00	42,269.00
July	74,675.00	7,235.00
August	46,150.00	12,795.00
September	94,200.00	46,315.00
October	94,490.00	28,880.00
November	62,300.00	831,565.00
December	64,400.00	5,950.00
	672,899.00	$1,094,649.00

TABLE SHOWING THE NUMBER OF PERMITS ISSUED EACH MONTH FOR ALTERATIONS, ENLARGEMENTS AND REPAIRS OF OLD BUILDINGS

	Jan.	Feb.	Mar.	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Total
Dwellings	11	10	33	35	54	48	30	38	28	30	18	6	341
Business	18	5	16	27	34	19	30	19	28	32	16	8	252
	29	15	49	52	88	67	60	57	56	62	34	14	593

ESTIMATED COST

	Dwellings	Business
January	$35,070.00	$15,030.00
February	9,050.00	12,500.00
March	15,520.00	6,360.00
April	15,280.00	9,210.00

May	$29,095.00	$14,780.00
June	21,729.00	11,270.00
July	28,925.00	62,495.00
August	27,835.00	52,535.00
September	11,910.00	7,588.00
October	15,285.00	12,735.00
November	12,485.00	16,235.00
December	4,675.00	32,300.00
	$226,859.00	$253,038.00

Total expenditures for all building operations during 1922	$2,247,455.00
Number of building permits issued during the year	1,182
Number of permits issued for electric signs	10
Number of inspections made of buildings during the year	5,447
Number of plumbing inspections made during the year	1,261

Respectfully submitted,

JAMES A. ROGERS,

Superintendent of Buildings.

Report of the

DEPARTMENT OF HIGHWAYS

for the Year Ending 1922

E. R. CONANT, Surveyor

BOARD OF HIGHWAY COMISSIONERS

Mr. J. A. Wellman — Chairman to Aug. 31st, 1922

Resigned August 31, 1922

Dr. John H. Gleason — Chairman from Sept. 1, 1923

Mr. Joseph Quirin — Mr. L. J. Farrell

REPORT of the HIGHWAYS SURVEYOR

E. R. Conant, Surveyor

Manchester, N. H., January 15, 1923

To the Honorable Board of Highway Commissioners:
Through Dr. John Gleason, Chairman.

GENTLEMEN:

I would respectfully submit the following report concerning the activities of the Highway Department for the fiscal year ending December 31, 1922.

From January 1, 1922 to March 31, the position of Surveyor was filled by Mr. Daniel F. Cronin and from April 1st, 1922 to the end of the year by the writer.

The principal activities of the Department during the fiscal year were:

The construction of 3.7 miles of durable pavement, the cost of which was paid for from funds derived from a bond issue, the completion of a thorough study for the extension of the sanitary and storm water drainage system of the City, and the construction of certain sewers, a careful study of a project for bridging the Merrimack River below the Granite Street bridge, making needed repairs to other bridges, the repairing and improving of various streets and highways, the collection of city refuse, cleaning of streets, the removal of snow and sanding sidewalks, etc.

Your attention is invited to detailed statement concerning each of the above activities and to other work performed by this Department.

Tabulation of funds alloted to the Highway Department by current revenue or bond issues for the year 1922.

HIGHWAYS

(Current Revenue)

Administration	$16,000.00	
Highway Maintenance	169,000.00	
Sewer Maintenance	25,000.00	
Street Cleaning	165,000.00	
Bridge over B. & M. R. R. Proctor Avenue	4,500.00	
Engineers Department	9,000.00	
Total		$388,500.00

BONDS ISSUED

Sewers

Sewers	$300,000.00	
Carried over from 1921	11,918.29	
Bond issue (authorized)	100,000.00	
Total		$411,918.29

Paving

Paving	$150,000.00	
Additional funds received that were expended in paving.		
Amoskeag Mfg. Co., for work done in 1921	13,879.93	
Amoskeag Mfg. Co., for work done in 1922	6,739.39	
B. & M. R. R. for curbing	890.37	
Manchester Street Railway Company	852.18	
Total available for street paving		$172,361.87

Balances on hand at end of the fiscal year 1922.		
Sewer Maintenance	$5,749.79	
Street Cleaning	1,898.55	
Engineers Dept.	34.60	
Amount turned back to City Treas.		$7,682.94
Carried over to 1923 from bond issues:		
Sewers New (including $100,000 authorized)	$117,005.09	
Highways New	5,425.03	
Amoskeag Bridge	4,081.77	

SPECIAL APPROPRIATION

Bridge over B. & M. R. R. Proctor Ave.	$4,419.86

NEW PAVING

During the year, 17,641 lineal feet or 3.4 miles amounting to 59,625 square yards of paving of the coarse mix Topeka type of pavement was laid with city forces and city equipment, at a cost of $148,579.01 or an average cost of $2.48 per square yard. In addition, the foundation for new pavement on Kelly Street, from Kimball to Electric for a lineal length of 400 feet, was completed and treated with heavy oil. It was inadvisable to put the topping on this section until all settlement due to construction of the Kelley street sewer ended. The Manchester Street Railway Company took up and relaid some 3000 square yards of pavement on Elm Street, between Amherst and Bridge street, and by agreement with the city the old block was transferred

by the Street Railway to such points as the city designated, they also made payment for the breaking of the old block due to the taking up of same and the city delivered to the Railway Company new block which was laid by the Railway Company without any cost to the City other than cost of the block, the railway placing concrete foundation under same. This improvement results in a benefit to the city in that a very much better surfacing is obtained than if they used the old block.

The old block was used in part for paving Amory Street and the remainder will be used at other localities.

Reference is invited to tabulation attached showing the streets paved, cost of work, etc.

The balance unexpended of funds for new paving at the end of the fiscal year amounted to $5,425.03.

The type of pavement that is being laid is somewhat different from the ordinary modified Topeka type, in that a greater percentage of stone varying from 1 inch to ¼ inch is used in the mix. Frequent analysis of the mix was made during the working season to see that the proportions of asphalt, stone and sand was proper and would result in a durable wearing surface.

Conditions in Manchester for a bithulithic or asphalt concrete type are good because of the character of the subsoil which is generally sandy and also on account of good surface run off of the water. In some places, clay was found but where such was encountered it was removed to a sufficient depth and replacement made with good drainage material. The gravel base consisting of screened gravel was laid to a depth of from 6 to 8 inches according to the importance of the street to be paved. This was thoroughly rolled, covered with coarse sand or screenings then a layer of crushed stone or mixed crushed stone or gravel was added to a depth of 2 inches, this was rolled and coarse sand or screenings added to fill the voids then the topping of asphalt mix was placed and rolled. There is no question whatsoever that the wearing surface of this pavement will outlive the period of the bond issue viz, 10 years, and the foundation will have a very much longer life and when the wearing surface gives out a new surface can be added at a nominal cost.

The analysis of the mix used for the asphalt top shows the amount of asphalt to be 8 per cent in weight of the mass, and the stone aggregate was of the following sizes:

Stone Aggregate

Passing	Retained on	Per cent
1 in.	¼ in. screen	30.5
¼ "	10% mesh	5.8
10 mesh	40% "	25.0
40 "	80% "	21.7
80 "	100% "	3.0
100 "	200% "	10.7
200 "		3.3
	Total	100.0

All of the material used for the paving with the exception of the trap rock used in the mix and the asphalt was of local material delivered from gravel pits or sand banks located in Manchester.

The low unit cost per square yard of pavement as noted in the tabulation was brought about by being able to continue the work during the working season without delays. Screened gravel was obtained in whatever quantity and whenever needed from Vogel & Hadley who supplied same night and day to keep the work going. Asphalt and trap rock were purchased ahead, in sufficient quantities so that the supply at the Valley Street yard was never exhausted. Further, before beginning the season's work the asphalt plant was thoroughly overhauled and with slight repairs it is in good condition for the 1923 work. In laying out the program for 1923 care must be exercised in selecting streets to be paved where new sewers will not have to be built for at least 5 years and any satisfactory paving program is to a large extent dependable upon continuation of the proposed sewer program.

NEW SEWERS

L. H. Shattuck Company made a preliminary study for the city in 1921 entailing a very careful investigation of local conditions of a project for the extension of the drainage and sewerage system of Manchester. The Highway Commission deemed it advisable to continue this study and engaged the engineering firm of Fay, Spofford & Thorndike to submit a comprehensive study and report for a proposed system of sewers and drains, which report was submitted to the Commission in August, 1922. The report as prepared by Fay, Spofford & Thorndike, who made use of the study by L. H. Shattuck Company, was comprehensive, thorough and complete and with the report the Commission is prepared to proceed with a well defined program of construction.

The work proposed is divided into two sections, that required for immediate relief of the unsatisfactory existing drainage and sewerage conditions and 5 years operations are proposed for the most needful work at an estimated total cost of $1,615,200.00. The second section calls for a program improvement that will meet the requirements of the City with normal growth for a period of 23 years beyond the termination of the first 5 years program and the work recommended for the period from 1927 to 1950 calls for a probable expenditure of from $1,000,000 to $1,500,000.

Manchester is fortunate in being able to dispose of its sewerage and storm water by gravity, and also fortunate in not at least at this time or in the very near future being obliged to treat same which adds tremendously to the cost of sewerage disposal. Fortunately, the existing sewers while not adequate to care for sanitary and storm water drainage are generally adequate to care for the sanitary feature, and the program of construction is such that later on when treatment of Manchester's sewerage has to be adopted, the

present system of sewers will be adequate for the sanitary system and Manchester will be supplied with a separate system for the storm water flow. Of course considerable work will be required to bring about a separate system but the point stressed is that the study and investigation of Manchester's situation has been carried through with a view of looking forward to a separate system and work proposed to be done at this time is so designed that it will work in harmony with the work that will have to be done when a separate system is required. Not only has a well defined program been mapped out, but actual construction is well under way and your attention is invited to what has been accomplished up to the end of the fiscal year 1922. Unless otherwise stated work was done with hired labor and city equipment.

Contract was let Sept. 20, 1922, to T. Stuart & Sons Company, for constructing the Main Outfall Sewer through the Boston & Maine Railroad yards and the Amoskeag Manufacturing Company at a cost of $189,000, which sewer will eliminate an old brick sewer connecting with the Elm Street intercepting sewer, which is inadequate as to size and is weak as regards its construction. A break occurred in this sewer last year and it is remarkable that it has not broken down before now underneath the tracks of the Boston & Maine Railroad. This Outfall Sewer also eliminates the Cemetery Brook culvert from Elm Street to the Amoskeag Manufacturing Company's canal.

Work commenced in September and at the end of the year the dry weather outfall pipe, the spillway, the sewer through the Amoskeag property was completed and some 51 feet of sewer constructed through the property of the Boston & Maine Railroad.

BEECH STREET SEWER

A very important trunk line and intercepting sewer known as the Beech Street Sewer is to be constructed from Cemetery Brook northward, through various streets, through the old Janesville District where serious flooding frequently occurs, to and beyond East High Street. Up to the end of the fiscal year $128,000 in round figures had been expended. Of this amount $64,000 was expended in constructing premoulded reinforced concrete pipe, the greater part of which will be used in 1923 construction. Outside of the Outfall Sewer, the Beech Street construction is the most difficult of any that the city will have to enter upon. The portion already constructed required the removal of some 350 cubic yards of ledge at the bottom of a 26 foot depth trench, the placing of some 450 cubic yards of concrete where a very bad clay and running sand bottom was found and work was more or less interfered with by reason of crossing two street car lines, but at the same time fair progress has been made and 1350 lineal feet of sewer was completed at the end of the year.

TANNERY BROOK SEWER

A residential section bordering Calef Road south of Baker Street was provided with sanitary sewer facilities, there being constructed some 4500 lineal feet of laterals as well as 2500 lineal feet of what is known as the Tannery Brook Sewer.

GLENWOOD AVE. SEWER

The Glenwood Avenue Sewer was extended 150 ft. east of Platt's Avenue to Page Street.

CEMETERY BROOK SEWER

The conduit between Union and Beech Streets was extended 200 feet to a point 35 feet east of Beech Street. This work was done under contract with L. H. Shattuck Company. This permits of the low area between Beech and Union Street to be filled with city refuse and the excessive material removed from Beech Street. This offers a short and economical dump for the refuse disposal.

Kelley Street Sewer

The Kelley Street Sewer was started previous to 1922, to provide storm water drainage along Kelley St. in West Manchester where frequent flooding of cellars had previously occurred. This work was started in 1921, the cost of same to be paid from a bond issue of $100,000. The amount expended in 1921 was $19,530.03. This sewer enters the Piscataquog River and the main sewer is 3981 feet long of which 2200 feet was constructed in 1922. Besides the main sewer, a number of laterals and catch basins were built.

Besides the work done towards constructing main trunk sewers, there was constructed 11,000 lineal feet of new lateral sewers varying in diameter from 8 inches to 24 inches. Besides, 2,500 lineal feet of laterals were constructed in connection with the Tannery Brook Sewer.

FINANCIAL STATEMENT FOR SEWERS

Amount available Jan. 1, 1922 from the bond issue of $100,000 for Kelly St. and other new sewers....	$80,469.97	
Bond issue of $300,000	300,000.00	
Bond issue of $100,000 (authorized)	100,000.00	
Amount available for 1922 work		$480,469.97
Kelley St. Sewer	$68,551.68	
Outfall Sewer	60,738.14	
Beech Street	128,254.55	
Tannery Brook	18,885.97	
Tannery Brook laterals	17,929.90	
Glenwood Avenue	10,218.18	
Cemetery Brook	22,711.83	
Engineers services (reports, etc.)		
Miscellaneous laterals, and extension to present sewers constructed in various parts of the city	20,424.43	
Total		$363,464.68
Balance unexpended Dec. 31, 1922		$117,005.29

BRIDGES

After making a very careful investigation of the condition of the Kelley St. bridge that crosses the Piscataquog River, it was deemed advisable to renew the flooring for a width of 18 feet for the whole length of 1000 feet and a southern pine timber flooring with necessary strengthening of the structure was laid at a cost of $5,800. It was originally planned to take up all flooring and construct a concrete slab at an estimated cost of $60,000. The repair work as accomplished will last at least 4 years so that it can be readily seen that it would be economy to make repairs as required as the interest of the cost of concrete slab for 4 years would be greater than the proposed improvement which would have to be carried out with a bond issue. At the end of the 4 years period consideration can be given to making more durable construction.

The Granite Street bridge had not been painted for 12 years. The condition of same necessitated a thorough paint job which required sand blasting, scraping, 2 coats of paint, besides a great deal of priming with red lead. At the end of the fiscal year $5,000 had been expended on this work. A small amount of work is required in the spring when weather is favorable.

A very thorough and exhaustive investigation was made as to the cost, type and location of a new bridge across the Merrimack River, below Granite Street and the Commission decided to locate same at a point just north of the McElwain shoe shop, the west approach being between Woodbury and Frederick Streets.

A bond issue was authorized for the construction of this bridge and a contract was entered into with Fay, Spofford & Thorndike to prepare plans and specifications whereby proposals can be asked for in February or March for building same.

An appropriation of $4,500 was made for the construction of a bridge over the Manchester and Portsmouth Railroad tracks at Proctor Avenue. During the year plans and specifications were prepared and bids were asked for the building of this bridge. The lowest bidder was W. A. Norton & Company, the contract price being $4,400. No work was done in 1922 other than preliminary work involving an expenditure of $80.14 for office expenses. Under the contract the bridge will be completed before the middle of February, 1923.

Many other bridges located within the city required new flooring, strengthening and miscellaneous repairs for which $4,700 was expended.

HIGHWAYS MAINTENANCE WORK

Reference has been made to the durable type of pavement that was paid for from the bond issue. The following work was done with money alloted for Highway Maintenance, derived from revenue only. The work upon streets listed below consists of scarifying the old surface, grading same, adding from 2 to 5 inches according to conditions of screened gravel, rolling, treating same with 90 per cent asphalt, afterwards sanding the surface. This type of improvement while not affording a permanent or what might be

considered a durable pavement yet improves the streets to such an extent that a smooth surface is obtained and with attention can be kept in good condition for possibly 3 or 4 years without heavy outlay. The total yardage improved as noted in the streets listed below approximates 40,000 square yards and the cost of the work was in round figures $30,000.

Beech Street, Salmon to Webster.
Boynton Street, A to Allen.
Brown Ave., Calef Road to So. Beech Street.
Ferry Street, Third to Fourth Street.
Laurel Street, Wilson to Hall.
Pinard Street, Kelly Street Bridge to the Goffstown Line.
Maple Street, Hanover to Lowell.
Belmont Street, Hanover to Bridge.
Carpenter Street, Elm to Union.
Elm Street, West Side, Munroe to Carpenter.
East High Street, Belmont to Highland.
Goff Street, West Hancock to So. Main.
Pine Street, Merrimack to Auburn.
West Hancock Street, Second to So. Main.

Other streets with a yardage of approximately 50,000 square yards were scarified, rolled, with some screened gravel added, oiled and sanded at a cost of $14,000.

Many streets that had been previously treated with tar or asphalt or with oil were patched with an asphaltic mixture to the extent of 32,000 square yards at a cost of $24,000. Of this cost the State of New Hampshire reimburses the City to the extent of $3,703.20.

Certain streets were surfaced with hot mix at a cost of $0.70 per square yard for which an expenditure of $14,000 was made which work was done by agreement with Robie Consolidated Concrete Company. The streets thus improved were:

Walnut Street, Brook to Salmon.
Pine Street, Central to Brook.
Lake Avenue, Chestnut to Pine.
Amherst Street, Vine to Chestnut.
Franklin Street, West Merrimack to Market.
Concord Street, Chestnut to Pine.
Baker Street, Elm to Calef Road.
Calef Road, Baker Street, to the St. Ry. crossing.
Maple Street, Merrimack to Lowell.
Lowell Street, Chestnut to Maple.

The same company scarified, rolled, added stone and put on an asphaltic topping on West Salmon Street from Elm to River Road and Calef Road, from Brown Avenue to a point 350 feet north of the intersection. 2805 square yards were so improved at a cost of $1.50 per yard, amounting in total to $4,207.50.

To carry on general maintenance of the dirt and gravel roads, there was expended in round figures $38,000. This includes cindering work, the care

TABULATION SHOWING LOCATION OF NEW PAVING, COSTS, ETC.

STREET PAVING 1922. (BOND ISSUE).

Amount available at the beginning of the year	$150,000.00
Received from Amoskeag Mfg. Co., for work done 1921	13,879.93
Received from Amoskeag Mfg. Co., for work done 1922	6,739.39
Received from Boston & Maine R. R. for curbing	890.37
Received from Manchester Street Railway Co.	852.18
AVAILABLE FUNDS 1922	$172,361.87

Location	Limits	Lineal length in feet	Square yards	Excavation Cost	Foundation cost	Asphalt top, cost	Set. curb, Engineering, Repairing sidewalks, Plant cost, etc. Drainage	Total Cost
Bremer	Rimmon to Coolidge Ave.	417.60	1,542.22	$714.86	$2,105.08	$1,476.39	$758.77	$5,054.50
Canal	W. Bridge to Dean	1,014.00	3,645.20	2725.21	6,028.27	3,129.47	2,357.27	14,240.22
Chestnut	Penacook to Webster	1,802.00	6,183.00	885.40	4,596.66	5,697.31	4,352.16	15,531.53
Clarke	Elm to Union	1,351.00	4,700.00	1607.75	6,341.25	4,288.26	217.09	12,454.35
Conant	Main to 100 ft. west of Montgomery	1,812.00	6,551.07	2454.14	10,574.58	5,627.77	3,427.69	22,084.18
Concord	Chestnut to Pine W. S.	300.00	1,794.00	374.41	2,474.43	1,545.97	650.66	5,045.47
Concord	162 Ft. east of Pine to Union	298.00						
Coolidge Ave.	Kelly to Bremer	736.00	2,777.08	1606.63	3,653.64	3,112.13	384.99	8,757.39
Coolidge Ave.	Main to Kelley	815.00	3,042.90	545.78	819.87	2,730.81	232.18	4,328.64
Kelley	Rimmon E. B. to Kimball	3,217.00	9,234.00					
Kelley N. S.	Coolidge Ave. westerly	103.70	152.17	3476.35	4,679.17	9,112.60	1,140.01	18,408.13
Main	Amory southerly 100 ft.	100.00	144.00					
North	Union to Beech	390.00	1,883.80	391.76	2,463.88	1,741.68	134.94	4,732.26
Notre Dame Ave.	Conant to Wilton	271.57	905.00	535.08	455.10	994.36	130.35	2,114.89
Prospect	Elm to Union	1,423.00	4,892.00	1,753.22	6,866.87	4,513.95	1,480.91	14,614.95
Silver	Maple to Wilson	1,086.50	3,688.33	1,276.77	2,623.57	3,818.90	984.16	8,703.40
Union	Harrison to North Foundation laid 1921	2,200.00	7,449.40		2,485.03	6,297.95	470.08	9,253.06
Wilton	Notre Dame Ave. to Main	503.15	1,041.00	274.01	1,656.58	903.41	362.04	3,196.04
		17,640.52	59,625.17	$18,620.77	$57,823.98	$54,990.96	$17,083.30	$148,597.01
	Unit Cost per square yard			0.31	0.97	0.92	0.28	2.48

NOTE: The above paving is a course mix, modified Topeka type with gravel base.

Amory	Main to Notre Dame Ave. STONE BLOCKS	300.00	983.36	$299.11	$163.48	$1,522.89	$85.92	$2,071.40
Kelley	Kimball to Electric FOUNDATION ONLY	400.00	973.00	699.87	2,314.44		50.00	3,064.31
Elm	Amherst to Bridge St. Railway area 20 x 1350 feet STONE BLOCKS	1,350.00	3,000.00					6,746.58
			19,690.52	64,581.53				

Expended for rebuilding sidewalks due to change of grade or alignment of curbing (paving work done previous to 1922)	883.82
Expenditure made for equipment, overhauling of asphalt plant, building of shed, not distributed to cost of streets 1922	5,651.72
	$166,996.84
Balance on hand	5,425.03
	$172,361.87

of roadways in the outlying districts, the grading of many streets and sidewalks, and the gravelling of certain sections of roadways with bank gravel, etc.

There was also spent $3,500 in the Spring in shaping up the roads in the outlying sections with motor tractor and scraper.

Another item of considerable moment was the building of a roadway from Kelley Street to the Manchester Traction Light & Power Plant at a cost of $8,500. This work being done in accordance with an agreement with the company for right of ways previously given to the City.

YOUVILLE STEPS

The Mayor and Aldermen accepted a layout 20 feet wide connecting Bartlett Street with Amory in Notre Dame, and concrete steps were constructed connecting these two streets at a cost of $3,700. The total length of same is 131 feet, the width 9 feet, the construction consisting of 11 platforms and 10 flights of steps, 5 steps between each platform. The elevation between the two streets is 42 feet and for purposes of safety 3 lines of railing, one on each side and one in the center were built.

Expenditures for work are contained in the tabulation as noted below:

The amounts available by allotment from the appropriation of the Highway Department with cash receipts and department transfers for the Highway Department was as follows.

Appropriation	$169,000.00	
Cash Receipts	3,391.15	
Dept. Transfers from Administration or sewers maintenance	18,363.19	
Total		$190,754.34

The expenditures for highways maintenance were as follows:

Surfacing certain streets with asphalt hot mix	$14,000.00
Patching various streets with hot mix, 32,000 square yards	25,000.00
Scarifying certain streets, adding screened gravel and oiling	32,000.00
Scarifying certain streets, rolling, oiling, adding some gravel	17,000.00
Gravelling dirt roads, grading, cindering, patching roads and streets	38,736.84
Surfacing Calef Road and West Salmon St. as noted in description of work done	4,207.50
Repairing Kelley Street Bridge	5,800.00
Painting Granite Street Bridge	5,000.00
Miscellaneous repairs to bridges and culverts	5,200.00
Constructing dirt roadway, from Kelley St. to the Manchester Traction Light & Power Plant	8,500.00

Scraping highways with motor tractor and scraper....	$4,500.00	
Distributing dust laying oil on St.	4,000.00	
Maintenance of Valley St. yard, drainage, road building, shed	2,000.00	
Paid Boston & Maine Railroad for sidetrack repairs	500.00	
Repairs to Granite St. stables	400.00	
Repairing block paving	1,000.00	
Building Youville St. steps	3,700.00	
Cutting brush along highways	450.00	
Building and repairing fences	500.00	
Maintaining silent policemen	2,200.00	
Street signs and painting traffic lines	1,400.00	
Setting new curb and resetting curb not chargeable to new paving	6,000.00	
Paving gutters and building driveways	2,500.00	
Drinking troughs and icing same	300.00	
Sidewalk repairs	1,450.00	
Grading sidewalks	1,400.00	
Equipment and miscellaneous expenses	3,010.00	
Grand Total		$190,754.34

COLLECTION OF REFUSE AND DISPOSAL OF SAME

The collection of refuse is carried on with the following equipment:

Twelve two horse teams and three trucks.

Collections are made in the down town district daily, in the residential district in certain parts three times a week, in others twice a week, according to the density of population. Collection is made in outlying sections once a week.

Disposal of all refuse is by dumping same in low places and favorable localities are pretty well distributed over the city especially for winter dumping. In summer, dumping in a number of localities has to be stopped so that the cost of handling the refuse in summer due to longer haul is somewhat greater than in winter. In summer, dumping is confined to four or five sites, in winter dumping can be carried on at eight or ten sites. The amount of refuse collected in 1922, amounted to 118,488 cubic yards, the cost of collection with disposal of same was $92,500 or $0.78 per cubic yard collected and disposed of, a unit cost which is very reasonable as compared with the average cost of refuse disposal in various cities. The amount of refuse collected in 1922 exceeded the amount collected in 1921 by approximately 25 per cent. This is due to several reasons.

The spring of 1922 was late and there was an increased collection of ashes. In April, 1922, certain streets were taken over from the Amoskeag Manufacturing Company which added to the City collection. Again an extension was made in collecting refuse on the outskirts of the city, also a large

amount of brush and debris was removed due to the ice storm in February. Again increased building construction brings about increased refuse to be collected. Refuse collection is carried on very satisfactorily. The number of complaints received from property owners do not average over 10 a month.

The city's garbage is collected by individuals who register with the Highway department and supposedly give a bond which warrants satisfactory collection. In summer time, collections are made with reasonable care but in winter a large share of the garbage is thrown in to the general refuse collection because of intermittent collection. Approximately 125 licenses are issued to individuals for the privilege of collecting garbage but the system is not entirely satisfactory. The complaints received at this office due to inattention by collectors average anywhere from 5 to 10 per day and about the only recourse the office has in the way of bringing about a better collection is to threaten the collector that his license will be revoked if he does not give better attention. However, we realize that the present system means a considerable saving to the city for if the city had to collect the garbage, it would entail considerable expense.

Many cities at this time are studying refuse collection and disposal and in doing so it is very important that local conditions be well understood. In Manchester at the present time and probably for some years to come, suitable depressions and old quarry sites can be used advantageously for receiving the city's refuse without detriment to health, providing these dump grounds are given suitable attention and the refuse covered with earth as they are being filled. As long as this method can be carried on without detriment to health, a great saving ensues for, as noted above, the collection of same and disposal of it by any method of incineration or burning would probably cost not less than $1.50 per cubic yard. The method of garbage collection could be improved upon by the city collecting same but this again would entail considerable cost and perhaps for the ensuing year, it would be unwise to make any radical change by the city taking over the collection. In winter time if more or less of the garbage enters the fill with refuse it need not be especially obnoxious. In summer time, the farmers and individuals collecting same perhaps can be prevailed upon to improve their system of collection.

Street Cleaning

FINANCIAL STATEMENT

Amount alloted for street cleaning	$165,000.00	
Amount received (credit)	184.75	
Total		$165,184.75
Amount expended for refuse collection and disposal	$92,500	
Amount expended for street cleaning	70,786.20	
Total for street cleaning and refuse disposal		$163,286.20
Balance unexpended		$1.898.55

SUB-DIVISION OF COST FOR STREET CLEANING

Snow removal	$17,500.00	
Sanding sidewalks	8,000.00	
Cleaning cesspools	13,000.00	
Cleaning streets, hand sweeping patrols	13,000.00	
Paper pickers	2,500.00	
Watering streets	1,500.00	
Cleaning gutters and streets, Spring and Fall and other street cleaning	15,286.20	
Total		$70,786.20

Last year the city purchased a snow plow that could be attached to any large tonnage truck. The operation of this plow was somewhat of an experiment but after trial was found to do excellent work. This year two more plows have been purchased. The work of these plows attached to 5 ton trucks have accomplished much towards keeping streets open for motor and automobile traffic.

The city is divided into 32 districts for the purpose of alloting equitable mileage for the removal of snow from sidewalks and for paths in the outlying districts. Arrangements are made with various people who have horses to cover the territory assigned them for each district. The approximate number of miles covered by these sidewalk plows totals 125. Each plowman is paid $4.00 for making a trip in his district. Often times with heavy falls of snow the territory has to be covered more than once. These parties furnish the horses and driver, the city furnishes the plow. Where street cars are operated and the Railway operates a snow plow and where the city carts away snow from the street, the Railway Company participates in paying for the snow removal in proportion to their width of trackage to the total width of the street.

The question of sanding sidewalks is of considerable importance. Last year the city used 1600 tons of sand for this purpose.

Up to last year the method of hand sweeping the smooth pavement of the streets of Manchester by hand brooming was warranted because of the small mileage of paved streets. Ten miles of smooth pavement have been added during the last two years and it would be more economical and businesslike for the city now to purchase a mechanical rotary self pickup sweeper which machine has been perfected to such an extent that it is operating very satisfactory in a large number of municipalities.

There are some 3500 catch basins. Many of these are of old type and are located on unpaved streets at the foot of slopes or hills and often become filled with sand during an individual rain storm. The method of cleaning these out is with hand labor expensive. It would be economical for the city to own and operate a mechanical catch basin cleaner, the purchase of which is recommended for the year 1923. The average cost of cleaning catch basins and disposing of the debris removed from same has been approximately $1.70 each cleaning with approximately ½ cubic yard of material removed for each cleaning.

SEWERS MAINTENANCE

Amount expended for the cleaning of sewers and for the repairing of sewers during the year 1922, $19,250.21. No very serious breaks occurred during the past year but quite a large amount of work was required in cleaning sewers due to the washing in of a great deal of sand and debris from the streets. The construction of the new storm water sewers will eliminate a good deal of the trouble that we are now having with the clogging of old existing sewers with wash from the streets.

PURCHASING MATERIAL AND SUPPLIES

The method of purchasing material and supplies has been upon the competitive basis resulting in a large saving to the city. Where material is required in large quantities such is purchased upon specifications and where this is impracticable local dealers are invited to submit proposals upon receipt of which careful consideration is not only given to the actual bid price, but quality of article bid upon is also taken into consideration. It has been the aim of the department to standardize equipment and materials purchased in so far as practicable, as this also results in economy.

EQUIPMENT

During the year there was purchased a steam shovel which can be used in many ways to advantage and was paid for in part from the money alloted for new sewers, in part from the appropriation for new pavements and also from the Highway Maintenance fund. In the Spring a Fordson tractor was purchased for use in pulling the scraper for work upon the outlying roads. There was also purchased 2 snow plows.

The previous year several trucks were purchased, the paving plant at the Valley Street yard put into commission, a motor oil distributor purchased as well as a motor driven pressure water sprinkler. The City now owns and operates 7 five-ton trucks, 3 smaller trucks from 1 to 2½ tons capacity, 3 Ford trucks and the city also keeps 21 horses and the equipment in general is in very good condition. With a city covering some 32 square miles with over 200 miles of roadways and streets to maintain, mechanical methods for taking care of the streets should be employed as far as practicable.

INVENTORY

A complete inventory for the Department of Highways was made during the latter part of December and is on file in the office of the Surveyor. The total estimated value of the equipment at the end of the year was $106,631.53.

ENGINEERS' DEPARTMENT

FINANCIAL STATEMENT

Appropriations	$9,000.00
Credits	890.91
Total	$9,890.91

EXPENDITURES

Salaries	$8,585.05
General expenses	1,271.26
Balance unexpended	34.60
Total	$9,890.91

The following is a resume of the work done by this Department:

Lines and grades were furnished the Highway Department for some 8½ miles of roadway by which curbing could be correctly set or reset.

Grades for 1.6 miles were given to property owners whereby sidewalks could be constructed to established grade.

Levels of 11.6 miles were taken for profiles for establishing street grades.

Street lines were furnished to 48 applicants.

8 Surveys made for petitions for new highways.

Measurements taken and yardage computed for areas of street improvement amounting to 42,000 square yards.

Measured 1331.5 lineal feet of cement concrete curbing for which the city paid $0.30 per foot in lieu of setting stone curbing.

Made out 113 petitions to the Board of Mayor and Aldermen to lay out and accept new highways.

Set 18 bounds to define street lines.

Issued 182 licenses which were granted petitioners to enter new sewers which resulted in the collection of $2,683.65 by the City Clerk from those entering new sewers.

Issued 189 sewer connections to license sewers enters.

Besides the above work assistance was rendered the Park and Commons Commission also to the Trustees of the Cemeteries.

The engineers report a summary of sewer work for the year 1922 as follows:

14,109 lineal feet of Akron sewer pipe laid varying in size from 8 inches to 24 inches diameter.

321 feet of cast 30 inch iron pipe.

4226 feet of reinforced Lock Joint Concrete pipe, varying in size from 30 to 78 inches diameter.

432 feet of monolithic concrete construction approximately 9 feet diameter.

200 lineal feet monolithic concrete 10 feet by 8 feet making a grand total of sewer constructed for the year 19,288 feet or 3.65 miles.

Total mileage in the sewerage system constructed since 1880, 108.53.

The total house connections recorded to date, 9339.

There is kept on file in the Engineer's office a complete record of where sewer was constructed, profile of same, location of Y's, etc.

The following plans were made in 1922:

8 house numbering plans.

5 miscellaneous plans.

38 grade plans and profiles.

126 various tracings were made showing pole locations, etc.

361 blueprints were made showing pole locations and miscellaneous purposes.

The expenditures of funds and the accomplishments obtained during the past fiscal year, warrants information being presented to the tax payers who are part owners of the city as to how the Highway Department has been conducted and this report gives in general the work accomplished and as far as practicable the unit cost of the work. Much has been done towards improving the highways and a good start has been made as regards the construction of new sewers. The Highway Commission has adopted programs of improvement only after making careful study and investigation of the local conditions and present and prospective needs of the city, and to interrupt the program that has been worked out as regards sewer construction retards the program for paving the streets, for streets should not be paved where there is a probability of a sewer being constructed in same within a period of 4 to 5 years. This does not mean that it is inadvisable to temporarily improve the highways where sewers may be constructed within the 5 year period, but it would be unwise to carry on any construction for durable pavement to be paid for from bond issues and then have to tear up this pavement within a reasonable length of time.

The needs of the city call for a continuation of the paving and sewerage program, the construction of the South End Bridge, further improvement of the outlying roads especially, and continuation of the improvement of streets in general.

The city owns two sites of land, one located on Granite street upon which there are buildings used for stables and shops and one on Valley Street where the paving equipment is located and where various classes of material are stored.

Economy and greater efficiency would be attained if the operations carried on at the two lots were combined at one locality and it is my opinion that if a satisfactory sale could be made of the Granite Street lot, funds from the sale of the land would be sufficient to construct up-to-date stables and shop at the Valley Street yard. An option has been given the city for the purchase of additional land owned by the Amoskeag Manufacturing Company, which land is close to the Valley Street yard, but in my opinion there is room in the Valley Street yard for the operation of a yard that would meet the needs of the city for many years to come.

CLERICAL WORK

The method of keeping records of expenditures and unit cost of the work performed by the Highway Department has not been entirely satisfactory in that the method followed has been to carry along an account known as the Transportation, Equipment and Supplies balance into which through the year, a large number of charges had been entered and the account not balanced up until the end of the year. This made it very difficult indeed to tell from time to time accurately what the cost had been for the various branches

of the work and what the existing balance was for each sub-division. A new system has been introduced by me for 1923, which will not only simplify the keeping of the records but will permit of the balance available for each branch being ascertained without delay and further will permit of a more accurate determination of the unit cost of each branch of the work as it progresses.

CONCLUSION

My position during the past year has been made very pleasant due to the hearty co-operation and assistance rendered me by the Highway Commission and also to the co-operation and pull together of my subordinates. I wish to refer especially to the good work done by Mr. Cronin, who is my chief assistant. Night and day as well as Sundays he is called upon for duty and is always willing and ready to answer any call that comes to him. With the co-operation and a pull together of all, the tax payer benefits in that the expenditure of a dollar brings about full value for money expended.

Very respectfully yours,

E. R. CONANT.

Manchester, N. H.
January 10, 1923.

REPORT OF THE SCHOOL COMMITTEE 1922

SCHOOL COMMITTEE

GEORGE E. TRUDEL, *Mayor*, *Ex-Officio Chairman*
WILLIAM F. GLANCY, *Vice-Chairman*
CHARLES H. MARTEL, 261 Orange St., *Clerk of School Board*

Ward 1. Allan M. Wilson, 18 Clarke St.
Ward 2. Edward H. Chadbourne, 87 Russell St.
Ward 3. L. Ashton Thorpe, 445 Lowell St.
Ward 4. J. Arthur Kennedy, 472 Merrimack St.
Ward 5. William F. Glancy, 214 Bell St.
Ward 6. G. Waldo Browne, 329 Massabesic St.
Ward 7. Daniel F. Shea, Jr., 247 Central St.
Ward 8. Edwin A. Dunbar, 1018 Merrill St.
Ward 9. Timothy C. Cronin, Jr., 74 Spring St.
Ward 10. Benjamin J. Mack, 145 Boynton St.
Ward 11. Daniel A. McDonnell, 5 Parker Ave.
Ward 12. L. Phillippe Doucet, 398 Notre Dame Ave.
Ward 13. Francois J. Houlne, 434 Notre Dame Ave.

STANDING COMMITTEES

Finance—Mayor Trudel, Committeemen Wilson, Houlne, Cronin. McDonnell.

Text Books—Committeemen Browne, Thorpe, Dunbar, Mack, Shea.

Houses—Committeeman Chadbourne, Mayor Trudel, Committeemen Glancy, Doucet, Kennedy.

Athletic Council—Committeeman Dunbar, Supt. H. F. Taylor, Principal H. R. Eaton, Principal John Gault, and High School Representative Jack Anthony.

DEPARTMENT OF EDUCATION

City Hall

SUPERINTENDENT OF PUBLIC INSTRUCTION

HERBERT F. TAYLOR
Residence, 1051 Union St.
Office Hours—4-5 p. m. on School Days, 7-8 on Thursday evenings.

ASSISTANT SUPERINTENDENTS

FRANK A. MORRIS
248 Prospect St.
Office Hours—4-5 p. m. on School days, 7-8 on Thursday evenings.

LORENA M. FROST
543 Lincoln St.
Supervisor of Kindergartens and Grades 1-3.
Office Hours—4-5 p. m. on School days, 7.30-8.30 on Thursday evenings.

SUPERINTENDENT'S SECRETARY

FRANCES ABBOTT
14 Harrison St.
Office Hours—8-12 and 1.30-5 p. m. on School days, 9-12 on Saturdays.

ASSISTANT

ESTHER A. NORDSTROM
319 Pearl St.
Office Hours—9-11.30 a. m., 1-5 p. m. on School days, 9-12 on Saturdays.

CERTIFICATING OFFICER

ALEXANDER J. DEMERS
240 Union St.
Office Hours—9-1 p. m., 2.30-5 p. m., and 7-9 p. m. on Thursdays.

ATTENDANCE OFFICERS

THOMAS J. FELLOWS
1436 Elm St.

EDWARD C. HEALY
45 Taylor St.

RULES OF ORDER

The regular meetings of the Board shall be held on the first Friday evening of each month, at 7.30 p. m., and special meetings at the call of the clerk, upon the written request of the chairman, vice-chairman, or two members of the Board.

At regular meetings, business shall proceed in the following order, unless otherwise directed by the Board:

1. Reading of the record of the previous meeting.
2. Petitions, applications and notices.
3. Report of the superintendent.
4. Reports of standing committees.
5. Reports of select committees.
6. Unfinished business.
7. New and miscellaneous business.

A majority of the members of the Board shall constitute a quorum; but a majority of the whole Board voting in the affirmative shall be necessary to elect or remove teachers, to fix salaries, to appropriate money, or to amend or suspend the rules.

The rules of parliamentary practice comprised in "Cushing's Rules of Proceeding and Debate in Deliberate Assemblies" shall govern in all cases in which they are not inconsistent with the "Rules and Regulations" of the Board.

FINANCE COMMITTEE

Meets once a month to approve bills.

TEACHERS' SALARY COUPONS

Are to be returned to the clerk upon the dates designated by him. Payment will be made by the City Treasurer on the last school day of each month.

SALARY SCHEDULE
(In effect September 1, 1921)

High School:		
Headmaster		$4,500.00
Sub-Master		2,800.00
	Minimum.	Maximum.
Men teachers	$1,400	$1,800
Women teachers	1,200	1,600

Heads of Departments $400 more than teachers.

Elementary Schools:

	Minimum.	Maximum.
	$900	$1,300

Principals vary according to size of building from $1,500 to $2,400. Principal's assistants receive $100 more than teachers of equal experience.

Yearly increase $100.00.

SUPERINTENDENT'S REPORT

To His Honor the Mayor and Members of the Board of School Committee:

GENTLEMEN:

I herewith submit the seventh-sixth report of the school committee of the city of Manchester, the sixty-seventh of the superintendent of schools, and the seventh of my administration.

There is a popular fallacy, strong in the minds of some, that organisms are renewed once in seven years. It is of general interest to determine what seven years has done for Manchester Schools.

No school system starts without proper buildings. Seven years ago the high school had been for several years on the two-session plan. That meant a shorter session for every pupil in the high school, the total result being that we were asking our pupils to fit for college in a period, the duration of which was only about three and one-half years. It involved two complete sets of teachers, and made it necessary for half the school to do school work until late in the afternoon. In spite of these handicaps, the Manchester High School did good work, due almost entirely to good teachers.

There were occupied for the first time at the opening of schools in September, high school buildings with adequate accommodations. Not only can we offer every pupil a five-hour morning session, but we can offer pupils not hitherto interested in high school instruction adequate courses. Our schools now offer the youth of the city all the courses which the best schools have been offering for several years, and whose courses have not been arranged with college as the only goal.

As one result of the World's War, the demand for education has tremendously increased. Colleges have been so crowded that nearly all of them have attempted to devise some scheme for selecting students properly trained to do satisfactory college work. Most of these colleges now demand that applicants graduate in the first third of the high school class. The result of this is a lessening of the responsibility of the high schools, and an increased effort on the part of the pupils to stand high in the high school class. All certificate privileges in the colleges, which the Manchester High School has ever had, are retained, but it is not enough for the student to secure what was formerly certificating rank, if a third or more of his classmates secure a higher rank than he. This places the responsibility for college preparation on the student himself, and parents should know this fact, that disappointment may not follow four years in high school.

Provision should at once be made for adding to the capacity of the Practical Arts High School. The original plans call for six more classrooms than were built, but high prices compelled a reduction in size of the building

originally contemplated. Had the registration at the high school in September been normal, the curtailment of the original program would not have been so serious, but unexpected influx of pupils filled every bit of available space in the new building. Our registration in September, 1921, was 1019, and in September, 1922, it rose to 1250, a gain of more than 200 in a single year. Figures for a five year period from 1917 to 1921 show a net gain of 30 in the five years, so that a gain of 200 in a single year was not indicated by any figures which were available. Fortunately, the building was designed so that enlargement is possible, with absolutely no loss due to demolition of the building as erected. Unless such construction is considered immediately, however, the February classes will seriously congest the entire plant. It will be necessary in the immediate future to make some re-adjustments in the old building as the laboratories which are retained there as a matter of economy will be severely taxed next year.

Completion of the West Side High School permitted an organization found in many parts of the country but not used efficiently in this state, namely the so-called Junior High School. There are several claims for such a school, some of which have been proven, many of which are still in the experimental stage. The West Side High School was built thoroughly equipped to adequately prepare its pupils for college. Pending such growth as would utilize accommodations desired for a complete high school course, the school has been organized as a junior high school. All pupils in the seventh and eighth grades on the West Side have been placed in the building, with a strong corps of teachers and with the teaching on the departmental plan. The particular bent of the individual child has not as yet been carefully studied, but it is possible for a pupil in that school to elect a modern language, to study elementary algebra and geometry, to become accustomed to the one-session plan and to departmental teaching, two years earlier than in the seventh and eighth grades as organized elsewhere in the city. There is no data available in the short time the school has been in session which enables one to weigh the pros and cons of this scheme as compared to seventh and eighth grades in the other buildings. The construction of that school has, however, released a goodly number of rooms on the West Side. Release of these rooms in that location has little bearing on the shortage of accommodation on the east side of the river.

The last seven years have seen a very healthy development of kindergartens in Manchester. Seven years ago there existed five kindergartens. There are now twelve of these kindergarten classes. All the larger schools are thus equipped except the Hallsville and Lincoln, and the people of the Hallsville section are certainly entitled to attention at your early convenience. The placing of the kindergarten has in some cases been unfortunate, due to the fact that several of our buildings have but eight rooms where the system requires eight grades and a kindergarten. It has therefore been impossible to secure adequate accommodations for a kindergarten, notably at Ash-Street and at the Webster School, and we face the same problem at Hallsville.

These problems are due in large measure to the numerical growth of the public schools. The average membership of 1915 and 1916 shows 6850 while

the 1921-22 figures show 8177, a gain of 1327, 100 of whom are in the high school. During the seven-year period under discussion there has been built the Bakersville school, a 16-room building which was enlarged from a 4-room building, thereby gaining 12 rooms. The Weston school, a new 4-room building has somewhat relieved the crowd which developed at the Youngsville school, although both schools are now filled to capacity. The old Franklin 8-room building has been replaced with the new Franklin 16-room building, gaining 8 more rooms. There have been added to the grammar school equipment therefore 24 rooms. There has been an actual increase of 1227 pupils, and figuring 42 pupils to the room, which is the largest number which permits satisfactory work, accommodations have been provided for 1008, leaving a total of 219 pupils for whom no adequate accommodation is now provided. Those pupils are now quartered in halls, supply rooms, or other inadequate rooms, and immediate construction of more rooms is imperative.

The most pressing need is in the Hallsville district where one class is now accommodated in a room designed for the storage of books, and where there is no room for a kindergarten.

Placement of a portable building at the Highland School has temporarily relieved the conditions there. That school has grown in seven years from an average membership of 89 to one of 165 ending June, 1922. The September enrollment shows 207, a net increase of 118. This phenomenal growth can only be properly accommodated by more room, and I would suggest that we do not make the mistake of adding four rooms only, for a new grading of the school will require eight grades and kindergarten. In adding six rooms, it would be possible with the use of sliding doors, to furnish an assembly hall large enough to accommodate social and civic things, which that portion of the city so much needs.

Another serious condition confronting the city is that there are a large number of eighth grade pupils who are at present badly accommodated in the halls at the Ash-Street and Lincoln schools. These pupils are gathered from an area served not alone by the Lincoln and Ash-Street schools, but pupils come from the Chandler and also by car from Youngsville. The use of the halls is due in large measure to the fact that all the buildings under discussion contain but eight rooms, when a positive certainty of eight grades and a kindergarten require nine at least.

Introduction of a kindergarten at the Ash-Street School sent an eighth grade to the hall. There is no kindergarten at the Lincoln because of lack of room. Should the junior high school program prove superior to that now in use, serious consideration should be given to the building of a junior high school on the east side of the river.

It should be a source of pride to the school committee that all the buildings now used, irrespective of age, are in good condition. This is due in large measure to the very efficient work of the building department, which each year spends the sum to be used for schools in putting at least one building in first class condition. This policy, which Mr. James Rogers has constantly followed for the last seven years, has resulted in our buildings

being in as good repair as those of any city of which I have knowledge. I am glad thus to acknowledge our indebtedness to Mr. Rogers.

A building program which is to provide for the future needs of Manchester should allow in the larger buildings one or more rooms which can be used for special classes. Most progressive systems in the large cities now employ a psychological expert who prescribes after careful tests and measurements, for special types of children for whom the modern system does not function. Our system is probably too small for the employment of such a psychologist, but we have done something along those lines with our present force. Tests have been made in the kindergartens and lower grades, the avowed purpose of which was a proper classification.

It is not my purpose to discuss measurements and value, but I wish to offer results thus made in a large industrial plant. Intellgience tests were given to all youths employed by the largest concern of its kind in the country. They were tabulated and placed on file in a safe where they remained for 18 months. They were then noted with special reference to the industrial progress after the tests were made, of the young people tested. The results were startling, for they showed that not a single person who was tested in the lowest fifth was on the payroll of the company. In other words, the several hundred under discussion had been discharged by the very many foremen for inefficiency. It was further shown that all promotions which had been made by executives and foremen had come from the top fifth under such tests. This practical test would seem to indicate that as a process of rather rough sorting, it is entirely efficient, and repeated mental tests from kindergarten to high school should give results accurate enough to pre-determine type of work which mental attitude seems to make desirable for the child to follow. This very conservative evaluation of tests and measurements certainly offers a much improved method of graduation under promotion, and should result in a great saving of time in the education of those best fitted to receive it as shown by high ranking and those less able as shown by lower ratings.

Special provision should be made early in the school course for those children who show, in every way which is possible to test, intelligence below the average. They are a decided impediment in the progress of the able, and each of the large schools should have a room, to be called a special room, to which would be placed those children who are unable to do the work required of the grade. They should be offered a special curriculum, many of which have been worked out. This special room should most assuredly be provided for in the building program so that future buildings should contain adequate room for eight grades, a kindergarten, and a special room.

All the marks of progress hitherto mentioned are for the express purpose of developing the mind. Manchester is not fully awakened, I believe, to the fact that any education which develops the mind at the expense of the body is a waste of good money. Construction of a fine gymnasium on either side of the river again emphasizes the opportunity which we now have for physical training. This physical training is only remotely connected with athletics, but it should mean that every child in the public schools should, during his

period of physical development, have adequate exercise to make that development perfect. A single visit to the Manchester High School, or even a superficial survey of the students, reveals round shoulders, spinal curvatures, bad posture in sitting, walking and dancing, everyone of which defects could have been overcome by careful guidance with a competent physical instructor. Corrective work in high school is not as efficient as in the growing child. It becomes essential therefore that a system of physical training should be inaugurated at once. That the system should produce better athletes should be axiomatic.

The city of Manchester through its high school has produced good athletes, and the time has arrived when the city should control a field where games, pageants, and all outdoor civic activities should center. Very gratifying cash receipts which have been obtained since the war in our judgment made this venture possible.

It has been a source of much satisfaction to observe the good work done on our public playgrounds during the summer. Many of the day school teachers are employed, and the children get much, not alone of recreation, but of instruction. I wish at this time to renew a recommendation made last year, namely, that summer schools be conducted for those pupils either who failed in promotion or who wish to make more rapid progress through the grades. Sessions should be one half day each, the other half being spent in such forms of recreation as have been developed on the playgrounds. It should be a very simple matter to work out a program where the schools would furnish instruction of manual training in the building while the playground commission furnish the outdoor work.

Irrespective of buildings or curricula, the real success of the school depends upon the teacher. Manchester has now on its payroll 310 teachers as compared to 239 seven years ago. This increase in teaching staff is due not alone to increased registration but is due in part to an attempt to reduce number of children per teacher and to offer new and improved courses. Our present course of study insists that each girl who graduates from grammar school, some of whom go no farther, can make her own clothing and prepare her own food. Boys get two years' work along manual lines, and may now, if they so desire, take a four year course along those lines in high school.

There is an unusual permanency in the teaching force of Manchester, probably due to the fact that we have for several years been sending to the normal schools as many teachers as were needed to fill vacancies. It is interesting to note that of the 239 teachers employed in September, 1916, 126 are still in service. There are at present a large number of Manchester girls in the normal schools of the state, and the time should soon come when at least one year of successful experience can be demanded prior to a return to the schools of the city. If the war had not so seriously diminished the number of teachers, that condition would now prevail. At present, by a scheme developed some years ago, local girls are placed in Manchester in the exact order of their academic and practice records. Experience shows that their

value to the city is quite in keeping with their fitness as determined by the scheme employed.

Seven years has seen the introduction of the pension system for teachers who have been more than thirty years in the city's service. The present appropriation requires about $5,000 for that purpose.

One of the most marked improvements in the Manchester schools has been a steady development of the evening schools. Seven years ago it was felt that the evening schools were open for those foreigners who wished to attend voluntarily for the purpose of acquiring English. Various means were used for obtaining attendance, but for the most part they were sparsely attended and the work done was mediocre. When I first announced the opening of evening schools which would minister to the young people unable to secure a complete grammar school education and desiring some contact with high school work, I was gravely assured by school authorities and teachers that the schools would be unsuccessful. It is a great pleasure to report more than 500 persons in Manchester now voluntarily attending classes. The new state law making compulsory attendance of all illiterate minors between sixteen and twenty-one introduced large attendance of non-English speaking people.

At the West Side High School where the classes are both compulsory and voluntary, the number of volunteers outnumbers the number of compulsory people, showing a healthy interest in self-improvement by a large class of young people who for one reason or another were deprived of what is fast coming to be a minimum requirement of education, namely, high school instruction. This marked increase in the desire for education should be fostered in every possible way, and it should be possible in the very near future for anyone living in Manchester to be able to secure education in any line which the individual desires.

There should also be organized at an early date a department for vocational guidance, which should bring to these young people a little knowledge of industrial opportunity both here and in the country at large. This advice should be based on the tests which may be made showing mental aptitude for the particular field of endeavor which the child desires to enter. The ultimate result obtained from a good school system should be the best possible education, the highest individual development of every human being dwelling in Manchester.

Seven years has seen great progress toward this goal, results in large measure due to the willingness of the school board to assist in every possible way every project proposed by supervising authorities for the good of the school system. My thanks are due you for your co-operation which has led to these results. Appreciation is freely offered to you gentlemen, to the teachers of the public school for interest and enthusiasm with which the work has been done, and to the public for its support of the several projects.

Respectfully submitted,

HERBERT F. TAYLOR,
Superintendent.

REPORT OF THE CITY LIBRARY 1922

TRUSTEES

George E. Trudel, Mayor, *ex-officio.*
Frank P. Carpenter .....Term expires 1923
William P. Farmer .....Term expires 1924
Allan M. Wilson .....Term expires 1925
John J. Holland .....Term expires 1926
Walter M. Parker .....Term expires 1927
Herman F. Straw .....Term expires 1928
Wilfrid J. Lessard .....Term expires 1929

OFFICERS

PRESIDENT, *ex-officio*
George E. Trudel

CLERK AND TREASURER

Allan M. Wilson

BEQUESTS

Oliver Dean	$5,000 in 1872; used for works of science, technology and fine arts.
Mary E. Elliot	$2,000 in 1885; given for the purchase of medical books.
Eliza A. Eaton	$2,887 in 1892; used for biographical and historical works.
Emily A. Smith	$5,150 in 1911; used for children's literature.
Michael Prout	$8,115 in 1912; used for reference and historical works.
Sarah J. Mead	$10.79, income for one year; used for books for youngest readers.
Moody Currier	$5,000 in 1917; used largely for works of foreign and standard literature.
Edwin F. Jones	$5,000 in 1919; given for the purchase of biographical and historical works.
John Hosley	$5,000 in 1921; given for the purchase of non-sectarian newspapers and magazines.

LIBRARY SERVICE

LIBRARIAN

F. Mabel Winchell

ASSISTANTS

(In order of appointment)

Caroline B. Clement, Assistant Librarian.
Maria F. Kidder, in charge of Order Department.
Ruth C. Dudley, in charge of Reference Room.
Mary E. Holland, in charge of Periodical Room.
R. Winifred Tuttle, Cataloger.
Mary N. McClure, Accessions.
Anna B. Murphy
Mary Isabel Lee
Walter W. Cook, Page to September 2.
Helene B. Mansur, in charge of Open Shelf Room.
Gertrude M. Fessenden.
Hazel E. Joslyn, Classifier.
Madge B. Shaw, in charge of Art Room.
Mary E. Russell, Children's Librarian.

CHANGES

George E. Purple, Page, left January 28.
Susan E. Bartlett, Substitute, from March 11 to June 3 and Sept. 12-18.
Mabel H. Dwight, Page, from March 16 to September 16.
Harriette C. Bell, from April 5.
Madeleine V. Davis, from August 3.
Helen J. Rundlett, left September 9.
Jennie D. Lindquist, Page, from September 11.
Dennis W. Patnode, Page, from September 11.
Mrs. Margaret Grant Hayeslip, Evening substitute, from Oct. 4 to Dec. 20.
Grace Hernandez, Page, from November 16.

SUNDAY ATTENDANTS

Mary E. Bulman
Hazel J. Struthers

JANITORS

Jesse F. Flansburg, left July 29
Frank W. Luby, from August 8
Julius Emerson, died September 3
George E. Boulton, from Sept. 7

CLEANER

Mrs. Dora Hunt
Mrs. Elizabeth Dougherty, Substitute, from December 12

OFFICER

Elmer E. Somers, from November 13

LIBRARY HOURS

Reading, Reference and Open Shelf Rooms: Week days, 9 a. m. to 9 p. m. Sundays, 1.30 to 6 p. m. Reference and Open Shelf rooms closed on Sundays from July 2 to September 3.

Delivery Hall: Week days, 9 a. m. to 9 p. m. Sundays closed.

Children's Room: 11 a. m. to 9 p. m. Saturdays, 9 a. m. to 9 p. m. Sundays, 1.30 to 6 p. m.

East Manchester Delivery Station: Tuesdays, 3.45 to 8.30 p. m. (Closed temporarily)

West Manchester Deposit Station: Wednesdays, 3.30 to 5.30 and 6.30 to 8.30 p. m.

Goffe's Falls Deposit Station: Fridays, 3.30 to 7.30 p. m.

All departments of the library are closed on legal holidays.
No books are issued from the building on Sundays.

To be aristocratic in taste, and democratic in service, is the privilege and the glory of a public library.

Bliss Perry

REPORT OF THE TRUSTEES OF THE CITY LIBRARY

To His Honor the Mayor and the Board of Aldermen of the City of Manchester, N. H.

GENTLEMEN:—

The report of the Librarian is herewith presented as the report of the Trustees of the City Library for the year 1922. It presents in detail the record of the year's work, and there is no occasion to repeat what is said by the Librarian.

If the library is to be a growing educational force in the city it must expand its work and multiply its points of contact with the people. Branches ought to be established in enough places so that all our people might have convenient access to all the facilities of the library. This cannot be done except by larger expenditure of money. It means the expense of proper quarters for the branches as well as the expense of additional assistants.

Our appropriations have been small considering the work accomplished. Our scale of salaries is so low that it is difficult to procure or retain trained assistants, and without a sufficient number of trained library assistants it is impossible for the library to attain its highest usefulness.

We believe the taxpayers would approve an appropriation to the library large enough to maintain a sufficient corps of trained workers, and to increase the number of branches, as well as to enlarge the general work of the library. The Trustees believe that no department of the City is conducted so economically as the Library, and pledge themselves to continue to make a careful expenditure of all money entrusted to them.

Respectfully submitted,
TRUSTEES OF THE CITY LIBRARY,
Allan M. Wilson, Clerk.

LIBRARIAN'S REPORT

To the Trustees of the City Library, Manchester, N. H.:

The circulation of books is generally looked upon as the measuring stick by which to judge the usefulness of a library. By this standard 1922 has been the most successful year in the history of the library for more books have been issued than ever before. But to those of us who spend not only our physical energy in handling the thousands of books for circulation, but our best mental energy in making every department of the library of highest usefulness, this is a very inadequate criterion. Were it not for the catalog department where books are classified, cataloged, numbered, listed, etc., etc., our library of 90,000 volumes would be a mere hodgepodge where nothing could be found when wanted and where it would be impossible to tell whether the library possessed a certain book or not unless one happened to remember it.

Circulation

Catalog department

How many of our readers when asking for a book stop to think of the work and the judgment involved in selecting from the many thousands of books published each year, the three or four thousand volumes best suited to our needs? As Miss Kidder in her report of the Order department says, "When one patron is surprised and shocked to find on our shelves some volumes by an author of repute, which other patrons would be equally surprised and shocked not to find there, we have to reflect that such conditions have existed at least since the time of AEsop and take refuge in a philosophic calm."

Order department

The Reference department is another section of the library rendering an important service with small recognition. An extract from the report of Miss Dudley, the reference librarian, may give some idea of the numerous and varied calls made upon this department. "Reference work is a seasonal industry but all seasons are busy ones for the reference librarian. The debate season began shortly after the Christmas holidays, reached its height in March and April and passed in May. Owing to interest in the textile strike many of the debates were on subjects relating to capital and labor, closed shop, and hours of labor. Restriction of immigration and school athletics were popular subjects and a few novel debates such as 'Resolved that built-in cupboards are more desirable than movable ones,' and 'Resolved that electric lighting is more desirable than gas lighting,' made a welcome variety. At one time students from the High School, St. Joseph's High School, Pinkerton Academy, St. Anselem's College and Keene Normal School were drawing on the library for their debate material.

Reference department

"A newspaper puzzle season also began in January and for a few weeks the dictionaries were in constant demand with sometimes several people waiting to use them.

"In April and May, 470 pupils from the eighth grades of the public schools came to the library for instruction in the use of the dictionaries, encyclopædias and Readers' Guide. Classes were held two or three mornings each week while this season lasted.

"Next in order was the demand for material for graduation essays and suggestions for commencement exercises.

"The call of the great out-of-doors was reflected in the questions asked during the summer months. Chief among these were inquiries about auto routes, transcontinental as well as those in New England. Tourists sought the history of places and landmarks they had seen on their trips or asked about places they expected to visit. Campers looked up information on camp outfits, camp cookery and mountain trails. More flowers and creeping things were brought in to be identified than in any previous summer. Summer was also the time when program committees made their club programs and the library gave the usual assistance to them.

"The opening of the school year brought a demand for material related to subjects taught in schools, especially history, English and civics. A short but intensive 'Lady of the Lake' season came in October when members of a

high school class looked up the customs, history, legends and superstitions of Scotland.

"The women's clubs began their season in October and most of the club papers were written from material furnished by the library. India, Australia, New Hampshire and modern poetry were among the many topics studied by the clubs.

"In November interest developed in the annual prize speaking contest and many young people came for selections for try-out speaking in the schools. Poems and suggestions for the celebration of Armistice Day, Thanksgiving and Christmas were also looked up.

"In addition to these subjects there were general questions thruout the year. At all times the dictionaries, encyclopædias and directories were in daily use. Business and professional men and women came to the library in their search for facts and figures more than in any past year. Information on Manchester in all phases of its development was frequently asked for. Subjects were looked up for other libraries and for people from out of town, and many questions were answered by telephone. In all, 1922 was one of the busiest years the reference room has known."

The reference collection numbers about 3,000 volumes to which has been added this year an 18-inch globe which has caused more favorable comment than any other single feature of the room.

Miss Dudley also reports on the use of government documents as follows:—

Government documents

"It would be almost as difficult to do reference work without government documents as without an encyclopædia, so many and varied are the questions that are answered thru them. They are used by back-yard farmers, housekeepers, mothers, business men, the Chamber of Commerce, lawyers, teachers, high school students and club women, in fact by people in almost every line of work. Not only has the desired information been supplied thru these publications but also they have been asked for by name more frequently than in any past year. This may be due to the effort which the library makes to keep them before the people. Current pamphlets of a popular nature are displayed on the document table in the Reference room, a few items about them have been printed in the local newspapers and postal notices have been sent to persons who were thought to be interested in special subjects. If more time could be spent in getting this material into the hands of those who would be interested in it, the use would be still wider. Government documents were used in giving information on the following topics:

Sanitation in leper colonies.
Textile industry in China.
Meat in the diet.
Names of state institutions for the insane in the United States.
How good roads may develop the community.
How the Census Bureau procures the financial statistics of cities.
Statistics of suicide in New York City, Boston and New Hampshire.
Passport laws of the United States.
Text of the Soldiers' bonus bill.

Patent entry for a steam-jacket kettle.
Rank of Manchester in shoe production.
Cotton industry of India.
How to exterminate fleas.
Commerce and industries of Australia.
Cabinet members and their official duties.
Trap nests for poultry.
Weeks law (on water-sheds and forestry).
Naturalization laws.
How to register patents and trade marks.
Per cent of foreign born in the population of the United States in 1890.
Gold mines in Nevada.

The daily service which was started in August, 1921, continues to be very much worth while. The documents have often been in use several weeks before they would have reached us in monthly shipments."

Art department

The Art room is another department of the library about which many Manchester people know very little. One reason for this is that it is situated on the second floor of the building and is therefore not so apparent to library patrons as are the five departments on the main floor. Another and more pertinent reason is that we have been able to keep it open less than one-third of the time on account of lack of assistants. For the same reason only one person is assigned to this department and she has to spend half of her time helping out in other departments. In spite of these serious handicaps the room has been used by a good many teachers and club women in addition to those looking up special subjects, such as old furniture, china, pewter, interior decoration, house plans, crocheting, design, drawing and painting. Classes from the art department of the Manchester Institute of Arts and Sciences, accompanied by their teacher, visit the rooms twice a week during the school year. Could we keep the room open full time and, thru publicity, make known what a rich store of art books and pictures we possess (for the collection is above the average for a library of its size) the usefulness of the department could easily be doubled or trebled.

Periodical room

The Periodical room, in contrast to the Art department, is very much before the public eye and while never looked to as the pulse of the library, it might well be for rarely does the library door swing open at 9 a. m. without finding someone waiting to step into this popular room. From this early hour till 9 p. m. it is in constant use. It registers industrial conditions with considerable precision tho in inverse ratio, the attendance going up with business depression and unemployment, and down with good times. This being the case, it naturally went up this year during the long industrial strike so that we record an increase over last year of 11,775 visitors and a total of 46,276.

The Open Shelf room is another department of which one hears little when measuring the work of a library yet it plays a large part in the circulation of books. Here is spread before the patrons a selection of about 16,000 of the best and most popular books (the two are not synonymous) from which one may choose his literary diet. It might seem to the casual observer that having once placed the volumes on these shelves where borrowers can select their own books instead of asking the assistant to get them, the work would be greatly lessened. Such is not the case, however, for those who use the shelves, not having been trained to library orderliness, rarely, after examining a book put it back in its right place. The result is that at the end of the day so many books are out of place that it is difficult to find any given book. To correct this, it is necessary to go over all open shelves every morning to put the books in order. This probably takes as much time as it would for the assistants to get the books for the readers in the old-time manner, but it is certain that it is much more satisfactory to the public to go to the shelves where they can look the books over and make their own selection.

Open Shelf department

This department goes even farther in its efforts to bring to the attention of readers books of interest to them, by displaying in the Delivery hall groups of books on special subjects usually of timely interest. Miss Mansur reports that fifty-two such collections with posters to call attention to them have been exhibited during the past year.

Collections of timely interest

When the Manchester Symphony Orchestra gave its concerts, books about the lives and works of the composers appearing on the program were shown, together with pictures of the composers. Sunday school week, thrift week, religious book week, children's book week, health week and the one-hundredth anniversary of John Stark's death, were all observed by appropriate collections of books and pictures as were also other events of public interest.

Efforts were made by this department to co-operate with our neighbor the "Institute," particularly in connection with their lectures, and to call attention to these, material was collected on the various subjects and notices printed in the local newspapers.

During the meeting of the New Hampshire State Teachers' Association which was held in Manchester in the fall, there was exhibited an interesting collection of school books such as were used in New Hampshire seventy-five or one hundred years ago. Most of these books bore New Hampshire imprints.

In addition to the many collections of books which have been shown, the department has displayed eighteen picture exhibits, a number of posters and book lists, and numerous bulletins.

The year has been an extremely busy one in the Children's room. To quote Miss Russell's report, "The records of the Juvenile department for 1922 show an increase in the number of books circulated, in attendance and registration. As compared with the figures for the previous year there has been a gain of 5,935 in circulation, 19,907 in attendance and 151 in registration." More than half the

Juvenile department

gain in attendance was in the evening, and during the fall months it was customary to have from 200 to 400 children come to the library between six and nine p. m. Short of assistants as we have been, it was impossible most of the time to assign more than one person to this room, and no one who has not tried it can understand the difficulty of charging and discharging a hundred or more books and at the same time trying to keep order among two hundred children. At the end of the evening the assistant was usually in a state of exhaustion. We finally succeeded in November in having an officer assigned to the building and peace reigned once more, not only in the Children's room, but in the Reference and Open Shelf rooms and especially in the hallway and on the front steps where the children and young people had created much disturbance.

Officer

As usual, the seventh grade pupils of the public schools came to the library for instruction in the use of the catalog. Fifteen classes, or a total of 453 pupils and 18 teachers were thus shown how to make better use of the library.

The same number of eighth grade classes with 470 scholars and 18 teachers received the usual instruction in the use of reference books.

To quote again from Miss Russell, "A story hour for the children of the first three grades was conducted every Saturday afternoon at three o'clock from February 18th to May 20th. The average attendance was fifty, and the children seemed to enjoy these so much that they were continued in the fall, beginning in Children's Book Week. Not only is there a group for the younger children but also one for the older boys and girls who are enjoying a series of 'Stories of the nations.'

"During the summer months many of the children participated in the vacation reading contest. Those who read eight books from the graded lists and gave a satisfactory oral report of them to the librarian, had their names placed on the honor roll and were entitled to membership in the reading clubs. In November an entertainment in charge of the 1921 honor roll children was given for this year's group. The program in the library auditorium consisted of recitations, songs, essays and storytelling, followed by games and refreshments. Thirty-seven boys and girls enjoyed the afternoon.

"From this group three reading clubs were organized, The Louisa M. Alcott Library Club for older girls is under the leadership of Mrs. Frank McBride. Mrs. Otis M. Littlefield is leader of the Everett T. Tomlinson Library Club for older boys and Mrs. Emma L. Monroe of the Benjamin Franklin Library Club for the younger children. Meetings are held every other Friday afternoon in the club rooms at the library.

"Children's Book Week, November 12-18, was observed by the exhibition of appropriate posters and the display of worthwhile juvenile books, finely illustrated editions and an interesting collection of children's booklets of a century ago. The Boy Scout organization assisted in delivering posters and notices concerning the observance of the week to the churches and grade schools of the city. Pupils of the Manual Training School exhibited a magazine rack and bookcases such as any boy might make for his own collection of books. Some of the schools manifested their interest by having talks in the classrooms on the value of reading and encouraged the children to use the library.

This led to a marked increase in registration in November. Some classes wrote compositions on favorite books and a few of the best essays were sent to the Children's room for display. The Manchester Federation of Women's Clubs co-operated with the library by providing speakers on children's reading at the several meetings of the Parent-Teacher Associations held during the week, and the Manchester Institute of Arts and Sciences showed its interest by securing Miss Alice M. Jordan, Children's librarian of the Boston Public Library, to speak on 'Lights in literature.'"

Meeting of teachers

The next week the public school teachers of the first three grades and the kindergartens met at the library to learn of its resources as applied to their particular needs. Attention was called to the large collection of pictures in the art department which many teachers have found very helpful in connection with school work. They were also told of a recent arrangement whereby they may have access to such discarded books and periodicals as would furnish pictures suitable for the use of the children in their work.

Library stations

The great need of library stations has been emphasized in these reports year after year. Our central building is an unusually satisfactory one, but no central library however good can take the place of stations and branches in a city covering thirty-four square miles. Manchester covers more territory than Lowell, New Bedford, Lynn, or Springfield, Mass. It extends eleven miles from north to south and in all this distance we have only the central building and one small station in the Goffe's Falls school house. The latter is open from 3.30 to 7.30 on one day each week. The inadequacy of this service to the residents of Manchester must be apparent to all.

It has been proved by trial in various cities that a large majority of people, even tho they like to read, will not travel more than half a mile for books. Because this is so and because we have failed to put deposits of books within easy reach of the people in the outskirts of the city, our circulation falls below the standard.

Goffe's Falls and West Manchester

The deposit stations at West Manchester and Goffe's Falls have just about held their own. The conditions at West Manchester have not improved and the very cold weather of December, together with the stove that wouldn't heat, made working at this station for five hours each Wednesday a very uncomfortable and somewhat hazardous experience. Thru the courtesy of the school department, plans have been made to remove the station to the new West Side High school building early next year.

East Manchester

That thru all this year we have been unable to reopen the East Manchester station has been a matter of deep regret. It would seem axiomatic, however, that our first duty is to the main library and as we have not been able to secure sufficient assistants to handle the work properly there, it has seemed out of the question to take up any outside work however much it may be needed.

The reason that we cannot obtain our quota of workers has been previously mentioned, namely that our schedule of salaries is lower than that of many other libraries and when a desirable assistant is available she can almost without fail find a position in one of those other libraries—and we lose out. For this reason we have been working short-handed for the last seven years and many things which should be done in a well-ordered library have had to be neglected, greatly to our regret and sometimes to our embarrassment.

Reason for shortage

The Council of the American Library Association after careful deliberation recently passed a resolution in which it expressed the belief that "One dollar per capita of the population . . . is a reasonable minimum annual revenue for the library in a community desiring to maintain a good modern public library system with trained librarians."

A. L. A. standard

The appropriation for 1922 tho larger than in any previous year was just about one-half this amount. The resolution referred to added—"This sum should cover a main library with reading room facilities, branch libraries and reading rooms within easy reach of all the people, a registration of card holders equal to at least thirty per cent of the population, and a considerable collection of the more expensive books of reference, with a home use of about five volumes per capita per year.

"Communities desiring their libraries to supply these needs extensively and with the highest grade of trained service, will find it necessary to provide a support much larger than the minimum of $1.00 per capita. This should cover extension work sufficient to bring home to the children, the foreign speaking people, business men, artisans, advanced students, public officials, and in general all classes of the people, the opportunities that such a library is not only ready but able to afford, with a service that is administered by trained librarians having special knowledge in their particular department."

Our registration is only 23% instead of 30 and our home use is 2.5 volumes per capita. Could we have the other 50% of appropriation we could more than come up to the standard, for while library stations and branch libraries would increase expenses for service, equipment and books, it would not double these items nor the overhead charges and results would be greater in proportion to the outlay.

Below standard

It was found impossible in 1921 to take a complete inventory of the books as had always been done each preceding year. The Open Shelf and Art rooms were gone thru and 254 books found missing from these departments. Forty-one volumes previously missing were accounted for. This year all classes were examined with the result that 734 volumes were unaccounted for. Probably a third or more of these should be credited to 1921. Sixty-two volumes were found which had been missing in previous years. These with those found last year make 10% recovered from the number missing in the two years.

Inventory

Evening schools

The teachers from several of the evening schools have brought their classes to the library where they have been shown over the building and told how they may borrow books. Such visits usually result in the registration of some of the students who are all foreign-speaking citizens.

Inter-library loan

As usual we have had numerous calls for books from towns and cities thruout the state and also from Maine and Vermont. It is a satisfaction to fill these requests for in most cases they represent a serious desire for information and we have many more books on our shelves that the people of Manchester keep in active use for purposes of study.

Books have been sent to the Y. M. C. A. and the Y. W. C. A. summer camps this year as for some years past.

Building repairs

While our new building can by no means be called old, yet its eight years of service have brought it to the place where much attention is needed if it is to be kept in good condition. During this year the Periodical room, Work room, Service stairway, Club rooms two, three and four, the staff Rest room, Kitchen and Dining room and all window sashes have been painted; the cork carpeting repaired, the Hall platform and outside doors refinished and extensive repairs made on the roof. Tho this seems a good deal for one year, as much more painting needs to be done the coming year. With so fine a building there can be no question that it is the duty and the pride of the city to keep it in good condition.

A fence has been built from the south-east corner of the building to the rear boundary to prevent people from making a thorofare of the rear of the lot where our flower garden is situated.

Storage batteries have been installed in place of the dry cells which were always giving out and causing trouble with the clocks and telephone. Twelve hundred Snead shelves added to our stack will help solve the problem of book space for a few years. Considering these improvements we believe that we end the year in better condition that we began it.

Stereopticon

A stereopticon lantern which will show both slides and opaque pictures has been purchased, also a nine foot aluminum screen, so those wishing to illustrate their lectures will no longer have to furnish this equipment. It is a pleasure thus to record that one of the dreams looked forward to in last year's "prospect" has already become a reality.

Respectfully submitted,

F. MABEL WINCHELL,
Librarian.

APPENDIX I

ACCESSIONS

Increase by purchase	3,165
Increase by gift	531
Increase by binding periodicals	215
Total increase for the year	3,911
Accession number last reported	98,100
Latest accession number	102,011
Number of volumes purchased from the Currier fund	47
Number of volumes purchased from the Dean fund	202
Number of volumes purchased from the Eaton fund	36
Number of volumes purchased from the Elliot fund	9
Number of volumes purchased from the Jones fund	22
Number of volumes purchased from the Mead fund	0
Number of volumes purchased from the Prout fund	58
Number of volumes purchased from the Smith fund	71
Number of volumes replaced	1,420
Worn-out volumes withdrawn from circulation	1,199
Number of volumes lost and paid for	30
Number of volumes lost and not paid for	63
Number of volumes burned on account of contagious diseases	4
Number of volumes unaccounted for	734
Total number of volumes lost and withdrawn	2,030
Number of volumes previously missing, accounted for	62
Number of magazines subscribed for (including 50 added copies)	330
Number of magazine subscriptions given (including 8 added copies)	79
Number of newspapers subscribed for	12
Number of newspaper subscriptions given (including 3 added copies)	9
Total number of periodicals received, including additional copies	430
Number of pamphlets purchased	57

APPENDIX II

Circulation and Registration

CIRCULATION

Home circulation	198,171
Average daily use (home)	656
Number of days open for circulation of books	302
Largest number any day (November 8)	1,249
Smallest number any day (July 18)	348
Largest number any month (March)	20,540
Smallest number any month (July)	13,374
Number of volumes issued to schools	1,780

RECORD, BY CLASSES, OF VOLUMES ISSUED

	No. vols.	Per cent
General works	8,337	4.2
Philosophy and religion	2,823	1.4
Biography	4,656	2.3
History	6,706	3.4
Geography and travels	4,774	2.4
Social sciences	3,561	1.8
Science and useful arts	10,695	5.4
Fine arts	7,646	3.9
Literature	23,462	11.8
Fiction	114,482	57.8
Total volumes	187,142	
Pictures	10,986	5.6
Clippings	37	0.
Games	6	0.
Grand total	198,171	100.0

REGISTRATION

Active borrowers December 31, 1921		17,279
New borrowers registered in 1922	2,253	
Registrations renewed in 1922	1,101	
Total number registered in 1922		3,354
		20,633
Registrations lapsed in 1922		2,610
Active borrowers, December 31, 1922		18,023

JUVENILE DEPARTMENT

Home circulation	69,217
Average daily circulation	229
Number of days open for circulation of books (Central library)	302
Number of hours open for circulation of books (Central library)	3,238
Largest number any day (November 8)	604
Smallest number any day (May 29)	94
Largest number any month (November)	8,087
Smallest number any month (July)	4,826
Total number of registrations	1,199
Attendance (Central library)	73,209
Number of Sundays open	53
Sunday attendance	7,236

WEST MANCHESTER DEPOSIT STATION

Number of volumes issued	16,765
Average circulation	322
Number of days open	52
Largest number any day (February 15)	422
Smallest number any day (August 9)	248
Registrations	150
Number of volumes in permanent collection	197

GOFFE'S FALLS DEPOSIT STATION

Number of volumes issued	8,877
Average circulation	171
Number of days open	52
Largest number any day (March 31)	226
Smallest number any day (September 1)	96
Registrations	29

APPENDIX III

MISCELLANEOUS STATISTICS

Number of volumes classified	2,454
Number of volumes cataloged	2,504
Number of volumes bound and repaired at bindery	954
Number of volumes repaired at library	6,452
Number of volumes covered at library	1,241
Number of pictures mounted	300
Mail notices for overdue books	5,999
Reserve notices paid for	3,742
Number of gatherings held in lecture hall and club rooms	177
Attendance	6,611
Number of times historical rooms open to visitors	53
Attendance	3,153

Sunday Statistics

ADULT DEPARTMENT

	Periodical room	Ref. and Open Shelf rooms
Attendance	4,398	3,578
Average per Sunday	83	83

JUVENILE DEPARTMENT

Attendance	7,236
Average per Sunday	137

ALL DEPARTMENTS

Total Sunday attendance	15,210
Average per Sunday	287
Number of Sundays open	53

APPENDIX IV

Receipts from January 1, 1922, to December 31, 1922

Received from fines	$837.60	
books lost or injured and paid for	28.18	
reserve notices	37.42	
miscellaneous sales	19.21	
	$922.41	
Paid for expressage, books and sundries	88.20	
Balance		$834.21

APPENDIX V

DONATIONS TO LIBRARY, 1922

The library has received as gifts 998 volumes, 2742 pamphlets, 615 magazines, 1591 pictures, 257 postals, and many newspapers. Of these 128 volumes and 1942 pamphlets were from the government.

		Vols.	Pams.	Mags.
Adams, Abbie O.	1 picture			
Advance Club	1 program			
Arnott, Mrs. Emily Moore	365 pictures	1	25	
Athearn, Mrs. Cyril E.	1 map, 94 pictures			
Baker, James W.			7	
Bell, Harriette C.	1 postal			
Boucher, Mrs. Rodolphe		1		
Boyd, Blanche R.		1		
Brown, Albert O.	1 manuscript			
Brown, Mrs. Albert O.		5		
Brown, Mary E.				12
Bryant and Stratton Business College			1	
Burroughs, Sherman E.			1	
Cass, Mrs. E. D.	14 pictures			
Christian Burden Bearer's Association,	Subscription to Christian burden bearer			
Christian Science Church, City,	Subscription to Christian Science journal			
Christian Science Committee on Publication for State of New Hampshire,	Subscription to Christian Science monitor			

	Vols.	Pams.	Mags.
Clement, Caroline B. .....40 postals, 15 pictures			
Coen, Margaret T.		2	
Crawford, John, Estate	15	40	57
Crombie, Ida Mae .....1 sheet of music			
Cross, Mrs. David			35
Current Events Club .....2 programs			
Daniels, Mrs. George E.	1		
Darrah, Mrs. K. A.	3		
Davis, May W. .....55 pictures		17	4
Dowst, Ella M. .....1 picture	2		
Dusseault, George	1		
Evans, Mrs. Olive S.	196	11	
Fay, Marjorie .....355 pictures			
Fellows, Mrs. Elizabeth B. .....103 pictures	19	84	48
Fessenden, Gertrude M. .....3 pictures, 21 postals			
First Congregational Church			
Subscription to Congregationalist			
First National Bank .....Subscription to Review			
Foster, Dr. George S. .....4 documents			
Hall, Mrs. Grace .....5 pictures			
Hall Harriet J. .....6 postals, 125 pictures	52	40	
Higgins, Wilson F.	1	5	
Hillsborough County Commissioners		1	
Historic Art Club .....1 program			
Hobbs, Mrs. Charles A.			1
Hollrigl, Joseph....Subscription to Rays from the rose cross			
Holton, Mrs. Maurice .....1 map			
Hunt, Agnes .....2 maps			
Interrogation Club .....1 program			
Irwin, Fred T.			29
Kelly, Carolyn			15
Kemp, Bertha			73
Lamb, Elfreda	10		
Lamb, Fred W.,			
Subscription to New Hampshire Masonic bulletin			
Lee, M. Isabel .....25 postals		1	
Lincoln, Helen M. .....18 pictures			
McAllaster, Wm R.	1		
McClure, Mary N.	1		
Manchester, City Auditor	1	1	
Manchester Board of Health		1	
Manchester Chamber of Commerce	16		
Manchester City Missionary Society		5	
Manchester Equal Suffrage Association	2		
Manchester Federation of Women's Clubs .....1 program			
Manchester High School .....Subscription to Oracle	1		

	Vols.	Pams.	Mags.
Manchester Historic Association .....1 picture	127		11
Manchester Institute of Arts and Sciences .....1 program			
Manchester Savings Bank .....Subscription to Opportunity			
Manchester School Committee		1	
Manchester Shakespeare Club .....1 program			
Manchester Women's Aid and Relief Society		3	
Molly Stark Chapter D. A. R. .....2 programs			
Mother's Self Culture .....1 program			
Mount St. Mary Academy, Subscription to Mount St. Mary record			
Natural Science Club .....1 program			
Navro, N.	1		
New Century Club .....1 program			
New Hampshire Anti-Saloon League Subscription to New Hampshire issue			
New Hampshire Board of Health Subscription to Quarterly bulletin			
New Hampshire Children's Aid and Protective Society.....		2	
New Hampshire College of Agriculture		18	
New Hampshire Fire Insurance Co. .....12 pictures Subscription to Whittlings			
New Hampshire Public Library Commission.....10 pictures Subscription to Bulletin of New Hampshire public libraries	1	3	1
Nineteenth Century Club .....2 programs			
Orient Club .....1 program			
Pionera Grupo .....Subscription to Amerika Esperantisto			
Progressive Study Club .....1 program			
Reid, Adelia	16	79	
Review Club .....1 program			
Rotary Club .....Subscription to Rotarian			
Rundlett, Helen J. .....4 pictures			
Schiller, Rudolph .....2 sheets of music			
Shontell, Mrs. Frederick W.		2	39
Sisters of Mercy, City .....Subscription to Magnificat			
Smith, Mrs. Stanton	1		
Spofford, Mary .....78 pictures			
Stearns, Sarah A. ....1 old newspaper, 2 posters, 1 program			
Stone, Mrs. Alice .....25 pictures			
Straw, Gertrude .....10 pictures			
Thorpe, Mrs. Thomas F. .....1 program			
Tilton, Asa C.			11
Tolman, Mary M. ....2 pictures, 3 postals, 48 newspapers, 7 programs	1	2	57
Towne, Mrs. George D.	67	2	
Tuttle, R. Winifred .....95 pictures			25

	Vols.	Pams.	Mags.
Union-Leader Publishing Co.			
Subscription to Manchester union			
Subscription to Manchester leader			
Universalist Church, City			
Subscription to Universalist leader			
Varick, Mrs. Thomas R.	2	32	66
Varick, Dr. William R.	39		60
Varick, Mrs. William R. ....196 pictures	15		
Wheat, Dr. Arthur F.	2	2	51
Whittemore, Harry E.			
Subscription to Eastern school music herald			
Williams, Horace Blake	1		
Winchell, F. Mabel ....1 map, 2 programs, 127 postals		5	3
XIV Club ....1 program			
Young, Jennie			37
Young Men's Christian Association			
Subscription to Manchester men			

Grateful acknowledgment is hereby made to the many other donors—libraries, colleges, schools, associations, institutions, national, state and city governments, etc.—from whom reports and various publications have been received.

APPENDIX VI

PERIODICALS RECEIVED, 1922

Academy of Political Science. Proceedings.
Advertising and selling.
Aerial age.
America.
American architect and architectual review.
American boy.—3 copies.
American child.
American city.
American contractor.
American cookery.
American economic review.
American forestry.
American fruit grower.
American historical review.
American industries.
American journal of nursing.
American journal of science.
American journal of sociology.
American labor legislation review.
American legion weekly.
American Library Association. Bulletin.
American machinist.
American magazine.—3 copies.

American magazine of art.
American naturalist.
American physical education review.
American poultry journal.
American-Scandinavian review.
American shoemaking.
American traveler's gazette.—Gift.
Amerika Esperantisto.—Gift.
Among the deep sea fishers.
Annales politiques et littéraires.
Annals of the American Academy of Political and Social Science.
Antiques.
Architectural forum.
Architectural record.
Architecture and building.
Archives of occupational therapy.
Army and navy journal.
Art and archaeology.
Art in America and elsewhere.
Arts and decoration.
Asia.
Atlantic monthly.—2 copies.
Audubon Society of New Hampshire.—Bulletin.—Gift.
Automotive industries.
Bell telephone quarterly.—Gift.
Bird lore.
Blackwood's Edinburgh magazine.
Blanco y negro.
Bon ton.
Book review digest.
Booklist.
Bookman.
Bookman's journal.
Bookseller and stationery trades' journal.
Boston Society of Natural History. Proceedings.
Bostonia.—Gift.
Boys' life—3 copies.
Bradstreet's.
Brooms, brushes and handles.
Budget.
Building age.
Bulletin of bibliography.
Bulletin of New Hampshire public libraries.—Gift.
Bulletin of the Art Institute of Chicago.—Gift.
Bulletin of the Rhode Island School of Design.—Gift.
Burlington magazine.
Burroughs clearing house.—Gift.

Business.—Gift.
Camera craft.
Canadian magazine.
Candy and ice cream.
Catholic world.
Century.—3 copies.
Chambers's journal.
Chicago banker.—Gift.
Child-welfare magazine.
Children's museum news.—Gift.
Christian burden bearer.—2 copies.—Gift.
Christian herald.
Christian register.—Gift.
Christian Science journal.—Gift.
Christian Science sentinel.—Gift.
Classical journal.
Climatological data.—Gift.
Collectors' digest.—Gift.
Collier's weekly.
Commerce and finance.
Commerce monthly.—Gift.
Congregationalist.—Gift.
Congressional digest.
Congressional record.—Gift.
Connoisseur.
Contemporary review.
Contractors' and engineers' monthly.
Cornhill magazine.
Correct English.
Costume royal.
Cotton.
Country gentleman.
Country life.
Cumulative book index.
Current affairs.
Current history.
Current opinion.—2 copies.
Czechoslovak review.
Dartmouth alumni magazine.—Gift.
Delineator.
Detroit Museum of Art. Bulletin.—Gift.
Dial.
Drama.
Dramatist.
Dry goods economist.
Dun's review.

Eastern school music herald.—Gift.
Edinburgh review.
Editor.
Education.
Educational review.
Electric railway journal.
Electrical world.
Elementary school journal.
Elite styles.
Engineering news record.
English journal.
Etude.—2 copies.
Everybody's magazine.—2 copies.
Every girl's magazine.
Factory.
Fibre and fabric.
First National Bank. Review.—3 copies.—Gift.
Forecast.
Forest and stream.
Fortnightly review.
Forum.
France-Etats-Unis.—Gift.
Garden magazine.
General electric review.
Good health.
Good housekeeping.—3 copies.
Granite monthly.
Graphic.
Harper's bazar.
Harper's monthly mazagine.—3 copies.
Harvard graduates' magazine.
Hibbert journal.
Hospital social service.
House and garden.
House beautiful.
Illustrated London news.
Illustrated world.—3 copies.
L'illustration.
Independent.
Index medicus.
Indian's friend.—Gift.
Industrial arts index.
Industrial arts magazine.
Industrial education magazine.
Industrial management.
Industrial news survey.
Industry illustrated.

Inter-America (English).—Gift.
Inter-America (Spanish).—Gift.
International conciliation.—Gift.
International index to periodicals.
International review of missions.
International studio.
Japan Society. News bulletin.—Gift.
John Martin's book.
Johns Hopkins University studies in historical and political science.
Journal of accountancy.
Journal of American folklore.
Journal of delinquency.
Journal of education.
Journal of educational method.
Journal of home economics.
Journal of industrial hygiene.
Journal of negro history.
Journal of political economy.
Journal of religion.
Journal of the Franklin Institute.
Journal of the National Education Association.
Judge.
Keramic studio.
Kindergarten and first grade.
Ladies' home journal.—2 copies.
Ladies' review.—Gift.
Lancet.
Landscape architecture.
Library journal.
Life.
Literary digest.
Literary review.
Little folks.—2 copies.
Living age.
London quarterly review.
McCall's magazine.—2 copies.
McClure's magazine.—2 copies.
Machinery. Engineering edition.
Magnificat.—2 copies.—Gift.
Manchester men.—2 copies.—Gift.
Market growers' journal.
Mayflower descendant.
Mazdaznan.—Gift.
Menorah journal.
Mentor.
Message of the East.—Gift.
Metropolitan.

Mind.
Missionary review of the world.
Modern Priscilla.—2 copies.
Monthly evening sky map.
Monthly weather review.—Gift.
Mother and child.
Motion picture magazine.
Motion picture news.
Motor.
Motor age.
Mount Holyoke alumnae quarterly.—Gift.
Mount St. Mary record.—2 copies.—Gift.
Munsey magazine.—2 copies.
Museum of Fine Arts. Bulletin.—Gift.
Musical America.
Musical quarterly.
Musician.—2 copies.
Nation.
National builder.
National geographic magazine.—2 copies.
National herald.
National magazine.
National municipal review.
National safety news.
Nation's business.—Gift.
Natural history.
Needle and bobbin club bulletin.
Needlecraft.
New England historical and genealogical register.
New Hampshire.—Gift.
New Hampshire forestry.—Gift.
New Hampshire issue.—Gift.
New Hampshire Masonic bulletin.—Gift.
New music review.
New near East.—Gift.
New republic.
New York times index.
News notes on government publications.—Gift.
Nineteenth century and after.
North American review.—2 copies.

O. E. library critic.—Gift.
Old-time New England.—Gift.
Open road.
Opportunity.—2 copies.—Gift.
Oracle.—2 copies.—Gift.
Our dumb animals.—Gift.
Our world.

Outers' recreation.
Outing.
Outlook.
Overland monthly.
Pan-American magazine.
Pan American Union. Bulletin.—Gift.
Paper trade journal.
Pathfinder.
Pedagogical seminary.
Pencil points.
Photo-era.
Pictorial review.—3 copies.
Pitman's journal.—Gift.
Playground.
Poet lore.
Poetry.
Poland.
Political science quarterly.
Popular mechanics.—4 copies.
Popular science monthly.—3 copies.
Posselt's textile journal.
Poster.
Power.
Power boating.
Print collector's quarterly.
Printers' ink.
Printing art.
Protectionist.—Gift.
Public affairs information service.
Public health nurse.
Public libraries.
Publishers' weekly.
Punch.
Quarterly bulletin of the State Board of Health of New Hampshire.—Gift.
Quarterly journal of economics.
Quarterly journal of speech education.
Quarterly review.
Radio broadcast.
Radio news.
Railway mechanical engineer.
Rays from the rose cross.—Gift.
Readers' guide to periodical literature.
Reference shelf.
Religious education.
Retail dry goods.
Review of reviews. American edition.—2 copies.
Revue des deux mondes.

Rotarian.—Gift.
Safety engineering.
St. Nicholas.—3 copies.
Saturday evening post.
School.—Gift.
School and society.
School review.
School-arts magazine.
Science.
Science and invention.
Scientific American.—2 copies.
Scientific monthly.
Scribner's magazine.—2 copies.
Sheet metal worker.
Shoe and leather reporter.
Shoe topics.—Gift.
Shoe workers' journal.—Gift.
Signs of the times.
Special libraries.
Spectator.
Speed-up.—Gift.
Sunday school times.
Sunset.
Survey.
System.
Teachers college record.
Telephone topics.—Gift.
Textile American.
Textile colorist.
Textile world.
Theatre.
Theatre arts magazine
Theosophical path.—Gift.
Tobacco.
Tobacco record.—Gift.
Trained men.—Gift.
Travel.
U. S. Patent Office. Official gazette.—Gift.
Universalist leader.—Gift.
University of Chicago magazine.
Vanity fair.
Villager.
Vogue.
Whittlings.—Gift.
Wilson bulletin.—Gift.
Wireless age.
Woman citizen.

Woman's Educational Association. Pamphlets.
Woman's home companion.—3 copies.
Woman's press.
Worcester Art Museum. Bulletin.—Gift.
World's work.—2 copies.
World's work. English edition.
Yale review.
Youth's companion.

NEWSPAPERS

American issue.—Gift.
L'avenir national.—Gift.
Boston evening transcript.
Boston herald.
Boston post.
Boston Sunday herald.
Christian Science monitor.—Gift.
Concord evening monitor.
Current events.—2 copies.
Dartmouth.
Manchester daily mirror.
Manchester leader.—Gift.
Manchester union.—Gift.
New York herald.
New York times.
Springfield republican.
Zgoda.—Gift.

L'avenir national, Manchester leader, and Manchester union present the library with an additional copy for binding.

APPENDIX VII

This appendix is given by request of the American Library Association, in accordance with a form which it sends to all libraries connected with the association.

The apparent discrepancy between certain items here and in the earlier appendixes may be explained by the fact that the grouping of items is more inclusive in one case than in the other or the period of time covered is not the same.

Annual report for year ended	December 31, 1922
Name of library	City Library
City ....Manchester ....State	New Hampshire
Name of librarian	F. Mabel Winchell
Date of founding	1854

Population served (U. S. census, 1920)	78,384
Assessed valuation of city	$111,632,337.00
Rate of tax levy for library purposes	$.00035
Assessed valuation is what percent of true cash value	100%
Terms of use	Free for lending Free for reference
Total number of agencies	4
Consisting of	Central Library 3 stations

(The schools and institutions to which books have been sent have not been considered agencies, as no record of circulation from these places has been required and the books have been counted as circulating only once.)

Number of days open during year (Central library)	302
Hours open each week for lending (Central library)	70
Hours open each week for reading (Central library)	74½

INCREASE

	Adult	Juvenile	Total
Number of volumes at beginning of year	c.83,766	5,791	c.89,557
Number of volumes added during year by purchase	1,820	1,345	3,165
Number of volumes added during year by gift or exchange	531		531
Number of volumes added during year by binding material not otherwise counted	215		215
Number of volumes lost or withdrawn during year	521	1,509	2,030
Number of volumes previously missing, accounted for	52	10	62
Total number at end of year	c.85,863	5,637	c.91.500
Of this number, how many are in Reference Department?	2,929		
Number of pamphlets at beginning of year			No record
Number of pamphlets added during year			2,799
Number of pamphlets withdrawn during year			No record
Total number of pamphlets at end of year			No record

Number of pictures added during year.....	2,115
Total number of mounted pictures, stereographs, and post cards.....	22,003
Total number of unmounted pictures.....	est. 156,000
Other additions	62 maps
Number of newspapers, periodicals, proceedings and transactions of learned societies currently received	376 titles 430 copies

USE

	Adult	Juvenile	Total
Number of volumes of fiction lent for home use	76,065	38,417	114,482
Total number of volumes lent for home use	117,968	69,217	187,185
Number of pictures lent for home use			10,936
Other circulation			37 clippings 6 games

REGISTRATION

	Adult	Juvenile	Total
Number of borrowers registered during year	2,155	1,199	3,354
Total number of registered borrowers			18,023
Registration period, years			5
Number of newspapers and periodicals currently received			376 titles 430 copies
Number of persons using library for reading and study			No complete record
(Periodical room 46,276, Children's room 73,209)			
Number of publications issued during year			1
Number of staff, library service			15
Number of staff, janitor service			2½

SALARIES

Salary schedules:—

Librarian	$1,800.00
Assistant librarian	1,300.00
Department heads	1,144.00
Children's librarian	1,500.00
Cataloger	1,144.00
Library assistants	780-1,144.00

FINANCE

Receipts from

Unexpended balance, including balance and overdraft on funds	$1,323.05

City tax levy	$40,000.00
County or township tax levy	0
State grants	0
Endowment funds	2,397.77
Membership fees	0
Fines and sales of publications	$834.96
Duplicate pay collection	0
Interest on deposits	0
Gifts	0
Other sources	84.39
Total	$44,640.17

PAYMENTS FOR MAINTENANCE

Books	$5,680.14
Periodicals	1,324.02
Binding	864.18
Salaries, library service	18,157.94
Salaries, janitor service	2,484.70
Rent	0
Heat	2,584.70
Light	821.76
Permanent improvements and furniture	2,504.89
Supplies and printing	2,959.75
Telephone	36.30
Transportation, postage, express, freight, etc.	260.91
Other maintenance	300.74
Total maintenance	$37,980.03

TREASURER'S REPORT

ACCOUNT OF ALLAN. M. WILSON, TREASURER OF THE TRUSTEES OF THE CITY LIBRARY

DR.

1922			
Jan. 1	To balance on deposit in Merchants National Bank.....		$890.37
Jan. 1	Oliver Dean Fund	$13,717.56	
Dec. 31	Income of same	622.68	
			$14,340.24
Jan. 1	Eliza A. Eaton Fund	$4,411.68	
Dec. 31	Income of same	184.56	
			$4,596.24
Jan. 1	Mary E. Elliot Fund	$5,019.30	
Dec. 31	Income of same	216.18	
			$5,235.48
Jan. 1	Edwin F. Jones Fund	$5,143.58	
Dec. 31	Income of same	233.22	
			$5,376.80
Jan. 1	Michael Prout Fund	$8,160.86	
Dec. 31	Income of same	372.24	
			$8,533.10
Jan. 1	Emily A. Smith Fund	$5,495.25	
Dec. 31	Income of same	249.68	
			$5,744.93
Jan. 5	John Hosley Fund Accrued Income	$1,598.76	
Dec. 31	Income of same	35,95	
			$1,634.71
			$46,351.87

CR.

1922			
	By amounts paid for books:		
Mar. 16	W. P. Goodman	(Dean Fund)	$69.16
	H. R. Huntting Co.	" "	33.42
	McGraw-Hill Book Co.	" "	30.15
	National Geographic Soc.	" "	3.00
	Prang Co.	" "	4.16
	G. E. Stechert & Co.	" "	1.50
	Frederick A. Stokes Co.	" "	3.60
	Arthur R. Womrath	" "	3.50
	W. P. Goodman	(Eaton Fund)	12.60
	Frederick A. Stokes Co.	" "	2.70
	H. R. Huntting Co.	" "	6.80

Mar. 16	W. P. Goodman	(Elliot Fund)	$ .90
	W. P. Goodman	(Jones Fund)	12.60
	N. W. Ayer & Son	(Prout Fund)	15.00
	F. W. Faxon Co.	" "	15.08
	Gauthier-Villars & Co.	" "	5.00
	W. P. Goodman	" "	41.50
	H. R. Huntting Co.	" "	15.50
	G. E. Stechert & Co.	" "	4.15
	H. R. Huntting Co.	(Smith Fund)	6.25
May 25	American Federation of Arts	(Dean Fund)	7.50
	Boni & Liveright	" "	7.50
	Carol Cox Book Co.	" "	11.10
	W. P. Goodman	" "	52.80
	H. R. Huntting Co.	" "	6.90
	McGraw-Hill Book Co.	" "	39.15
	O'Malley's Book Store	" "	7.20
	Ronald Press Co.	" "	18.20
	John Skinner's Book Store	" "	28.15
	D. Van Nostrand Co.	" "	9.45
	Carol Cox Book Co.	(Eaton Fund)	2.65
	W. P. Goodman	" "	31.28
	H. R. Huntting Co.	" "	10.40
	Frederick A. Stokes Co.	" "	9.00
	Carol Cox Book Co.	(Elliot Fund)	2.35
	W. P. Goodman	" "	13.95
	W. P. Goodman	(Jones Fund)	17.10
	E. L. Hildreth & Co.	" "	15.00
	H. R. Huntting Co.	" "	14.40
	Edward G. Allen	(Prout Fund)	23.37
	Amer. Soc. of Mechanical Engineers	" "	4.00
	Carol Cox Book Co.	" "	7.50
	Funk & Wagnalls Co.	" "	5.54
	W. P. Goodman	" "	17.10
	H. R. Huntting Co.	" "	3.12
	Keystone Consolidated Pub. Co.	" "	10.00
	C. A. Nichols Pub. Co.	" "	77.76
	G. E. Stechert & Co.	" "	4.66
	James T. White & Co.	" "	24.00
	H. W. Wilson Co.	" "	4.00
	W. P. Goodman	(Smith Fund)	1.58
	H. R. Huntting Co.	" "	102.08
	G. E. Stechert & Co.	" "	1.69
Aug. 31	W. P. Goodman	(Dean Fund)	124.40
	H. R. Huntting Co.	" "	17.76
	McGraw-Hill Book Co.	" "	17.10
	Motor Book Co.	" "	1.50
	Ronald Press Co.	" "	14.65

Aug. 31	John Skinner's Book Store	(Dean Fund)	$7.50
	G. E. Stechert & Co.	" "	42.11
	Frederick A. Stokes Co.	" "	1.12
	W. P. Goodman	(Eaton Fund)	8.10
	H. R. Huntting Co.	" "	5.20
	G. E. Stechert & Co.	" "	7.20
	W. P. Goodman	(Elliot Fund)	22.00
	W. P. Goodman	(Jones Fund)	12.60
	Frederick A. Stokes Co.	" "	1.80
	R. R. Bowker Co.	(Prout Fund)	4.08
	Brentano's	" "	7.62
	Dodd, Mead & Co.	" "	6.08
	E. P. Dutton & Co.	" "	3.08
	Encyclopædia Britannica, Inc.	" "	35.00
	Encyclopedia Press	" "	7.00
	Golden Syndicate	" "	3.64
	W. P. Goodman	" "	11.25
	H. R. Huntting Co.	" "	6.50
	Longmans, Green & Co.	" "	14.69
	Moody's Investors Service	" "	20.00
	Ronald Press Co.	" "	7.26
	Sampson & Murdock Co.	" "	8.00
	G. E. Stechert & Co.	" "	6.75
	H. R. Huntting Co.	(Smith Fund)	8.85
Dec. 23	W. P. Goodman	(Dean Fund)	27.97
	H. R. Huntting Co.	" "	4.05
	McGraw-Hill Book Co.	" "	9.14
	G. E. Stechert & Co.	" "	7.18
	W. P. Goodman	(Eaton Fund)	27.63
	G. E. Stechert & Co.	" "	2.79
	W. P. Goodman	(Jones Fund)	18.45
	Davison Publishing Co.	(Prout Fund)	7.50
	W. P. Goodman	" "	9.45
	W. A. Greenough & Co.	" "	7.20
	Patterson's Amer. Educational Directory	" "	4.50
	Press Assn. Compilers	" "	9.18
			$1,444.93

Dec. 31	By Oliver Dean Fund—	
	Amoskeag Savings Bank Deposit No. 94654	$2,519.99
	Manchester Savings Bank Deposit No. 16445	2,736.16
	Manchester Savings Bank Deposit No. 75958	1,517.41
	Mechanics Savings Bank Deposit No. 6421	4,203.07

Merrimack River Savings Bank Deposit No. 3915	$2,752.69	
		$13,729.32
By Eliza A. Eaton Fund—		
Hillsborough Co. Savings Bank Deposit No. 106	$2,945.15	
Merrimack River Savings Bank Deposit No. 3915	$2,752.60	
		$4,469.89
By Mary E. Elliot Fund—		
Hillsborough Co. Savings Bank Deposit No. 104	$2,287.54	
Mechanics Savings Bank Deposit No. 6423	2,908.74	
		$5,196.28
By John Hosley Fund Accrued Income—		
Amoskeag Savings Bank Deposit No. 147827	$1,634.71	
		$1,634.71
By Edwin F. Jones Fund—		
Mechanics Savings Bank Deposit No. 11689	$5,284.85	
		$5,284.85
By Michael Prout Fund—		
Amoskeag Savings Bank Deposit No. 106269	$2,932.55	
Manchester Savings Bank Deposit No. 100664	2,680.07	
Mechanics Savings Bank Deposit No. 73 9	2,464.42	
		$8,077.04
By Emily A. Smith Fund—		
Mechanics Savings Bank Deposit No. 7189	$5,624.48	
		$5,624.48
By balance on deposit Merchants National Bank		890.37
		$46,351.87

We have examined the account of Allan M. Wilson, Treasurer of the Trustees of the City Library and find the same correctly cast and properly vouched.

GEORGE E. TRUDEL,
WALTER M. PARKER,
Committee on Finance of the Trustees of the City Library.

I have examined the account of Allan M. Wilson, Treasurer of the Trustees of the City Library and find the same correctly cast and properly vouched.

LUCIEN J. MARTIN,
Auditor.

Report of the Board of Water Commissioners for the Year 1922

MANCHESTER WATER BOARD, 1922

PRESIDENT

Charles M. Floyd

MEMBERS OF THE BOARD

George E. Trudel, Mayor, *ex-officio.*

Gedeon Lariviere	Term expires January, 1924
J. Brodie Smith	Term expires January, 1925
Charles M. Floyd	Term expires January, 1926
Patrick B. Maloney	Term expires January, 1927
Edgar J. Knowlton	Term expires January, 1928
Walter G. Africa	Term expires January, 1929

CLERK

Edgar J. Knowlton

SUPERINTENDENT OF WORKS

James H. Mendell

COMMISSIONER'S REPORT

December 31, 1922.

To the Mayor and Aldermen of the City of Manchester:—

GENTLEMEN:—In presenting this, the fifty-first annual report of the Board of Water Commissioners, attention is directed to the chief accomplishment of the year in the laying of no less than 21,391 feet of main pipe, representing a distance of more than four miles, which has resulted in conveniencing and conferring great benefit to the residents of the sections where this activity, the greatest for any single year since 1912, has been carried on.

Equal enterprise has been shown in the laying of new services to the number of 224, and this number also constitutes a record since 1915. Eighty service pipes have been relaid in addition to the new installations.

The outstanding feature of the year's work was the laying of 4678 feet of 24-inch pipe extending easterly from Union street to the High Service reservoir on Oak Hill. This has resulted in reinforcing the supply of water for a large section of the North End which had been subjected to great inconvenience in the Summer months because of an inadequate supply.

It was found necessary to hold up the work of extending a 20-inch main in South Manchester to its objective point on the west bank of the Merrimack river, which enterprise was begun several years ago, because of pressing needs elsewhere. This delay, however, may turn out advantageously as in the event of the proposed new bridge being constructed in that section, it can be utilized at a material saving in expense to carry the pipe line to the west bank of the river.

Reforestation activities were temporarily abandoned this year, therefore the 565,475 pines set out in previous years were not added to, but the growing plants have been carefully looked after, and are in a flourishing condition. We hope to add from 50,000 to 75,000 by additional planting in 1923.

The sum of $54,072.21 was expended for construction and $81,114.40 for maintenance. Receipts exceeded expenditures by $30,302.69. The purchase of 7,000 tons of pipe in 1921 at $41.00 a ton shows a large saving as compared with the present price of $57.10 per ton.

The consumption of water amounted to 1,999,422,441 gallons which is a record for any one year.

The bonded indebtedness of the Water Department was further reduced by the payment of $20,000, leaving an unpaid balance of $80,000, which is the smallest since the inception of the water works system more than half a century ago.

One parcel of land, a tract of about three acres, was bought from Warren J. Davis, in furtherance of the policy to own and control land about the lake shore in order that the purity of the water supply may be assured. Several

other tracts received consideration but negotiations for their purchase were not completed.

There has been no change in the personel of the Board of Water Commissioners, Walter G. Africa, who was first elected in 1912, having been re-elected to succeed himself for a term of six years beginning January 1st.

Looking forward, it is proposed during the coming year to lay a 20-inch main from Pine street westerly to Dean street, a distance 1700 feet, where connection will be made with pipe of equal size which extends across the river. With this completed there will be an increased supply of water for West Manchester and for the area which is supplied by the high service water system.

The one enterprise which the Commissioners regard as of supreme importance to bring about in 1923, to insure a continuation of the purity of the City's drinking water, is to change the course of several brooks now entering into the lake and divert their flow in another direction. The most threatening flowage which has reached in the lake in recent years comes from a brook which has its source north of Hanover street, near Page street, and plans have been adopted to change the course of this brook, and several smaller streams, by digging a canal which will divert the flowage into Cohas brook at a point below the Low Service pumping station. To this end, 5000 feet of right of way land has been purchased. This undertaking will necessitate the digging of 2800 feet of ditch. Other threatening drainage into the lake, which cannot be taken care of by being diverted, will be subjected to sand filtering.

We are heartily in accord with the recommendation of the Superintendent that work be begun as soon as practical to clean up some of the bogs adjacent to the lake, the water from which drains into the lake and it may be that this is of sufficient importance to call for a bond issue in order to secure funds to meet the expense of this undertaking.

Detailed information as to receipts and expenditures, amount of water pumped, construction, maintenance, and all the varied activities of the Water Department, will be found in the reports of the Superintendent, Assistant Superintendent, and Chief Clerk.

Respectfully submitted,

CHARLES M. FLOYD, *Chairman,*
EDGAR J. KNOWLTON, *Clerk.*
WALTER G. AFRICA,
GEDEON LARIVIERE,
J. BRODIE SMITH,
PATRICK MALONEY,
GEORGE E. TRUDEL, *Mayor, Ex-Officio.*
Water Commissioners

SUPERINTENDENT'S REPORT

December 31, 1922.

To the Honorable Board of Water Commissioners:

GENTLEMEN:—The year just closed has been one of unusual activities, more main pipe having been laid than in any year since 1912 and more service pipes than in any year since 1915. The more important part of this year's work was the laying of 4,678 feet of 24-inch pipe in Harrison Street, east from Union Street, and connecting with the new outlet at the High Service reservoir; there still remains 1,700 feet of 20-inch pipe to lay west from Pine to Dean Street where it will connect with the 20-inch pipe crossing the river, and will complete the plan approved by you in 1919 to supply better service to West Manchester and the higher places on the high service system.

The pipe and fittings to complete this work are on hand and should be installed early in the Spring.

A brief summary of other work done follows:

Water Pumped—

1,288,080,446 gallons at Low Service Station.
711,341,995 gallons at High Service Station.

1,999,422,441 Total gallons.

Pipe Laid—

4678 feet of 24 inch.
465 feet of 20 inch.
584 feet of 14 inch.
500 feet of 12 inch.
2342 feet of 8 inch.
12364 feet of 6 inch.
458 feet of 4 inch.

21391 feet total

Gates Set—

3-24 inch.
1-20 inch.
1-14 inch.
3-12 inch.
1-10 inch.
5- 8 inch.
32- 6 inch.
6- 4 inch.

52 Total.

Hydrants—

12 new hydrants set.
7 old hydrants replaced.
19 hydrants repaired.

Service Pipes—

224 new service pipes.
80 service pipes relaid.

Leaks—

68 on main pipe repaired.
122 on service pipe repaired.

Meters—

232 new meters set.
501 meters changed.
12 meters taken out.
18 meters frozen.

Extensive repairs have been made on the Snow pump at the High Service Station, so that now all of our pumping equipment at both stations is in good condition. A detailed report of this work is submitted by the Assistant Superintendent.

In looking over the work to be done in the year 1923, I would suggest that a beginning be made on the cleaning up of some of the worst bogs around the lake. It seems to me that this is of enough importance at this time to justify a bond issue if necessary to carry on the work.

Respectfully submitted,

JAMES H. MENDELL.
Superintendent.

ASSISTANT SUPERINTENDENT'S REPORT

December 31, 1922.

To the Honorable Board of Water Commissioners:

GENTLEMEN:—This has been one of the most successful water power years on record, the year 1920 only surpassing it in quantity of water pumped by electricity generated by water power.

Due to lack of rainfall during the latter part of the year the lake had reached a low level where it was advisable to discontinue the use of our waterwheel and pump by steam and purchased electricity. On account of the high price of bituminous coal at the present time it was evident that a considerable saving could be effected by supplying the High Service System with water pumped by steam direct (Snow Pump), and the Low Service by water pumped by purchased electricity in lieu of running our electric pumps at both stations by power generated by the Curtis turbine at High Service Station.

At the High Service Station the Snow T. E. pumping engine was given a thorough overhauling by an expert mechanic from the Snow-Holly Works of the Worthington Pump and Machinery Corporation. The old Lumanite crank boxes were found to be in very bad condition, four of the six half-boxes being either broken or badly cracked, and were replaced with babbit lined bronze boxes. Valve stems on all cylinders were so badly scored that their further use was impractical. New stems were placed and packed with semi-metallic packing instead of the Tripp packing formerly used.

Steam and exhaust valves showed more or less wear and will doubtlessly have to be replaced and have the ports rebored in about four to six years. The use of a foot-valve on end of suction pipe has been discontinued as it was found that insufficient area of water intake had increased the suction lift to such an extent that air worked in through the joints and caused an undesirable hammer under plungers. On the completion of the repair work indicator cards were taken which showed the valve setting and general engine operation to be very satisfactory. The coal consumption before repair work was 455 gallons pumped per pound of coal, after repair consumption was found to be 513.5 gallons per pound of coal or an increase in efficincy of nearly thirteen per cent. Due to the increased speed at which it was possible to run this pump the pumping time has been reduced from eleven hours to slightly less than nine hours per day.

It is recommended that the dwelling and barn at this station be painted this coming year.

At the Low Service Station all repairs to equipment have been of a routine nature. The barn north of the station which was sold has been razed and removed from the grounds as well as the tool shed which stood nearby, and it

is suggested that the two old Manning Boilers be disposed of if possible.

The dam has been capped with cement to the height of thirty inches above the old top-of-dam elevation and provided with three ten-foot spillways ten inches deep. The water in the basin was formerly held to this level by thirty inches of flash boards which were a continual source of trouble.

Our young pine growth on the water shed were infested this past summer by some type of beetle-borer. In the moth state its eggs are deposited in the young pine tops and they later develop into a worm about one-quarter of an inch long in which state they eat their way down through the center of the tree, sometimes destroying two and three years' growth. Late in August this worm develops wings similar to a small beetle, bores its way out and flies away. The tops of all pine bearing this pest were cut off and burned. There was no evidence of white pine blister on any of our trees.

Supplementing this report you will find a summary of pumping statistics in the form recommended by the New England Water Works Association.

Respectfully submitted,

J. H. READ,
Assistant Superintendent.

FINANCIAL STATEMENT

December 31, 1922.

To the Board of Water Commissioners:

GENTLEMEN:—The fifty-first annual statement of the financial transactions of the Department, for the year ending December 31, 1922, is presented herewith.

The bonded indebtedness January 1, 1912, was $600,000, and has been reduced to $80,000. This debt is now being paid out of the general fund, the sinking fund having been transferred to the general fund in 1921.

1469 notices have been sent to consumers calling their attention to leaks in fixtures.

RECEIPTS

Cash on hand January 1, 1922		$1,819.84
Water by meter	$145,758.08	
Water by fixture	15,662.86	
Fines	707.60	
Building purposes	199.70	
Material sold	2,766.48	
Meter repairs	112.88	
Rent	1,023.60	
Junk	80.32	
Wood and timber	1,448.57	
Labor	586.22	
Ice cutting	60.00	
Circus	20.00	
Hay, apples, trees	51.00	
Refunds	34.91	
	$168,512.22	
Less rebates	1,172.24	
	$167,339.98	
Transfers from other Departments:		
Water by fixture	$264.00	
Hydrant rentals	20,000.00	
Material and labor	95.48	
Total collections for 1922		$187,699.46
		$189,519.30

EXPENDITURES

General construction	$51,105.83	
General maintenance	81,090.73	
Land	2,962.00	
Interest on water bonds	4,000.00	
Bonds	20,000.00	
Transfers from other Departments:		
General construction	4.38	
General maintenance	23.67	
Total expenditures for 1922		$159,186.61
Cash on hand January 1, 1923		$30,332.69
Unpaid bills 1921	$531.06	
Bills receivable 1922	167,675.88	
Transfers 1922	20,359.48	
	$188,566.42	
Collections for 1922	187,699.46	
Amount of bills uncollected		$866.96

CLASSIFIED EXPENSES FOR GENERAL CONSTRUCTION

NEW MAINS AND EXTENSIONS

Pipe, fittings	$6,505.03	
Gates	1,010.56	
Surveying, damages	1,004.62	
Misc. supplies, trucking and labor	26,687.69	
		$35,207.90

SERVICES

Lead lined pipe, couplings	$2,555.64	
Curb cocks, boxes	2,138.02	
Misc. supplies, trucking and labor	4,388.74	
		$9,082.40

METERS

New meters, couplings, boxes	$4,814.00	
Trucking and labor	702.00	
		$5,516.00

NEW HYDRANTS

15 new hydrants, freight and cards	$1,303.91

CLASSIFIED EXPENSES FOR GENERAL MAINTENANCE

REPAIRS ON MAINS AND SERVICE

Street repairs, supplies, damages, etc.	$2,045.91	
Labor and trucking	6,436.18	
		$8,482.09

TOOLS AND REPAIRS

Tapping machine, tools and repairs		$450.12

TRUCK ACCOUNT

Insurance	$331.00	
Tires, tubes, parts, oil	2,529.71	
Labor	1,424.49	
		$4,285.20

CURRENT EXPENSES

Stationery, printing, postage	$743.92	
Supplies, addressographing, telephone	690.48	
Automobile upkeep	400.00	
Salaries	11,012.06	
		$12,846.46

HIGH SERVICE STATION

Fuel and hauling	$8,842.39	
Oil, packing, waste	957.10	
Telephone and lighting	261.92	
Repairs on Snow Pump	2,502.82	
Insurance on boilers	111.40	
Repairs and supplies	703.43	
Labor	9,114.86	
		$22,493.92

LOW SERVICE STATION

Electric power	$1,120.00	
Telephone and lighting	132.80	
Oil, waste, supplies, repairs	627.21	
Motor and air compressor	150.00	
Labor	7,166.94	
		$9,196.95

HYDRANT REPAIRS

Parts and supplies	$477.93	
Labor	700.14	
		$1,178.07

FORESTRY

Pruners, axe handles, wedges	$10.78	
Clearing land, cutting and hauling wood	1,934.75	
		$1,945.53

READING, REPAIRING AND SETTING METERS

Reading meters	$4,919.74	
Inspecting and repairing meters	2,871.82	
Setting meters	2,520.69	
		$10,312.25

IMPROVEMENTS

New fence at High Service Reservoir	$1,503.30	
Painting	84.80	
Repairing roads, filling cellars	334.56	
		$1,922.66

PROTECTION OF LAKE

Supplies, license, repairs	$149.07	
Labor	1,812.20	
		$1,961.27

TAXES

Taxes on land and boat	$3,114.88

LAND ACCOUNT

Cleaves N. Harvey	$450.00	
Warren J. Davis	2,500.00	
Bound posts	12.00	
		$2,962.00

COMMISSIONERS' SALARIES

Charles M. Floyd, Chairman	$300.00	
E. J. Knowlton, Clerk	300.00	
Walter G. Africa	200.00	
Gedeon Lariviere	200.00	
Patrick B. Maloney	200.00	
J. Brodie Smith	200.00	
		$1,400.00

PENSIONS

Harry Gould	$300.00	
John McLaughlin	300.00	
Ben Milburn	25.00	
Pat. Gorham	300.00	
Eugene Cullity	300.00	
Mark Shea	300.00	
		$1,525.00

BONDED INDEBTEDNESS

July 1, 1915, rate 4%, due July 1, 1923	$20,000.00
July 1, 1915, rate 4%, due July 1, 1924	20,000.00
July 1, 1915, rate 4%, due July 1, 1925	20,000.00
July 1, 1915, rate 4%, due July 1, 1926	20,000.00
	$80,000.00
Total cost of construction of works to December 31, 1922	$2,982,102.90

Respectfully submitted,

F. E. PETTIGREW,
Chief Clerk.

WATER MAINS LAID DURING 1922

Street	Location.	Size (inches).	Material.	Length (feet).
Amherst St.	On fire service to Practical Arts High School	6	Cast Iron	15
Amherst St.	Garmon Street to Gertrude Street	6	"	241
Ash St.	Connecting Ash with Harrison Street	4	"	2
Auburn St.	Extends 177 feet west of Wilson Street	6	"	177
Beech St.	By-pass around Harrison Street main	12	"	100
Brown Ave.	Extends south from end of present line	8	"	639
Brown Ave.	Hydrant branch	6	"	6
W. Central St.	Fire service into Lacene Mfg. Co.	6	"	26
Congress St.	Extends south from end of present line	6	"	98
Dix St.	Hall St. to Belmont St.	6	"	359
Edmond St.	Extends north from Pinard St. main	6	"	285
Elm St.	Fire service to P. L. McKinney's garage	6	"	50
Elmhurst Ave.	Calef Rd. to Elm St.	6	"	840
Elmhurst Ave.	Hydrant branch	6	"	9
Elmwood Ave.	Extends west from Calef Rd. main	6	"	529
Elmwood Ave.	Hydrant branch	6	"	6
Fairmont Ave.	From end of present line to east line of Broadway Ave.	6	"	943
Garmon St.	From end of present line to Amherst St. main	6	"	34
Gertrude St.	From the end of present line to Amherst St.	6	"	40
Granite St.	Fire Service to J. J. Sullivan's garage	6	"	26
Hall St.	From 48 ft. south to 44 ft. north of Harrison St. main	6	"	92
Harrison St.	From 78 ft. east of Union St. to west line of Belmont St.	24	"	3,320
Harrison St.	From 20 ft. west of Union St. to 16 ft. east of west line of Pine St.	20	"	465
Harrison St.	Hydrant branches	6	"	41
Harvard St.	Extends west from hydrant near Wilson St.	6	"	412
Hudson St.	Knowlton St. to Mammoth Rd.	6	"	364
Johnson St.	Knowlton St. to Mammoth Rd.	6	"	319
Lafayette St.	Extends north from end of present line	6	"	135
Manchester St.	Fire service at 196 Manchester St.	4	"	12
Manning St.	Extends 338 ft. west from Taylor St.	6	"	338
Maple St.	Extends north from end of Maple St. main at Somerville	6	"	34
Maple St.	Hydrant branch	6	"	8
Merrimack St.	Hydrant branch	6	"	8
Mitchell Ave.	Extends 237 ft. south from Young St. main	4	"	237
W. Mitchell St.	Extends west from Brown Ave. main	8	"	186
W. Mitchell St.	Hydrant branch	6	"	8
Oak Hill	From Belmont St. east and southeast connecting to pipe laid previous year	24	"	1,358
Precourt St.	Extends north from Mast St.	6	"	1,010
Putnam St.	Extends 212 ft. east from branch on Bartlett St.	6	"	212
Ray St.	Extends north from Clarke St.	6	"	162
Reed St.	From 150 ft. north of Bremer to 403 ft. north of Bremer	6	"	253
So. River Rd.	Extends south from end of presnt line	8	"	427
So. River Rd.	Extends south from end of 8 in. pipe just laid	6	"	3,467
So. River Rd.	Hydrant branches	6	"	25
Rosemont Ave.	From 420 ft. west to 656 ft. west of Calef Rd.	6	"	236
Somerville St.	Fire Service to Commonwealth Last Co.	6	"	35
Island at Second St.	Extends toward Second St. from main crossing river at Third St.	4	"	207
Third St.	Replacing part of main crossing Squog River	8	"	90
Union St.	From 219 ft. north of north line of Clarke to 366 ft. south of south line of Carpenter	14	"	584

Street	Location.	Size (inches).	Material.	Length (feet).
Union St.	Extends north from end of 14 in. pipe	12	Cast Iron	400
Webster St.	Extends west from end of present line near Smythe Rd.	6	"	880
Webster St.	Hydrant branch	6	"	6
Young St.	From Belmont St. to Mitchell Ave.	6	"	162
Youville St.	Extends 250 ft. south from 24 ft. south of south line of Bremer	6	"	250
Youville St.	From 24 ft. north of Bremer to 247 ft. north of Bremer	6	"	223

WATER MAINS TAKEN OUT DURING 1922

Street.	Location.	Size. (inches).	Material.	Length (feet).
Crossing Squog River	At Third Street	8	Cast Iron	90
Harrison St.	East of Pine Street	6	"	3,785
Union St.	From 219 ft. north of Clarke to Carpenter	8	"	984

WATER MAINS LOWERED DURING 1922

Street.	Location.	Size. (inches)	Length (feet).
Reed Street		6	110

GATES SET DURING 1922

Street	Location.	Gate (Inches)
Amherst St.	On the west line of Garmon Steet	6
Amherst St.	On fire service to Practical Arts High School	6
Ash St.	On the north line of Harrison St.	4
Auburn St.	On the west side of Wilson St.	6
Beech St.	Gate on main pipe; 3 ft. 0 in. north of south line of Harrison St.	12
Beech St.	Gate on main pipe; on the north line of Harrison Street	12
Beech St.	Gate on by-pass; 14 ft. 2 in. east of west line Beech and 3 ft. 9 in. north of south line Harrison	12
Brown Ave.	Between W. Mitchell St. and Westland Avenue	8
Brown Ave.	On the south line of W. Mitchell St.	8
W. Central St.	On the fire service to Lacene Mfg. Co.	6
Depot St.	On service pipe into Craft's Heel Shop	4
Dix St.	On the west line of Belmont St.	6
Edmond St.	On the north line of Pinard St.	6
Elm St.	On fire service to P. L. McKinney's garage	6
Elmhurst Ave.	On west line of Calef Rd.	6
Elmhurst Ave.	On the west line of Elm St.	6
Elmwood Ave.	On the west line of Calef Rd.	6
Granite St.	On fire service to J. J. Sullivan's garage	6
Hall St.	On north line of Harrrison St.	6
Hall St.	On south line of Harrison St.	6
Harrison St.	8 ft. 6 in. east from east line of Pine St.	20
Harrison St.	6 ft. 5 in. east from east line of Beech St.	24
Harrison St.	On hydrant branch at Beech St.	6
Harrison St.	On west line of Hall St.	24
Harrison St.	On hydrant branch at Hall St.	6
Harrison St.	On hydrant branch at Belmont St.	6
Harrison St.	On hydrant branch near Linden St.	6
Harrison St.	On hydrant branch at Oak St.	6
Harrison St.	On hydrant branch at Russell St.	6
Harrison St.	On hydrant branch at Maple St.	6
Harrison St.	On east line of Russell	24
Johnson St.	On the west line of Mammoth Rd.	6
Manchester St.	On fire service to 196 Manchester St.	4
Manning St.	1 ft 6 in. east of west line of Taylor St.	6
Maple St.	On the south line of Harrison St.	10
Maple St.	On the north line of Somerville St.	6
Mitchell Ave.	1 ft. 6 in. south from south line of Young St.	4
W. Mitchell St.	1 ft. 6 in. east from west line of Brown Ave.	8
W. Mitchell St.	On east line of Riverview St.	8
Precourt St.	On the north line of Mast St.	6
Putnam St.	On the east line of Bartlett St.	6
Reed St.	Six inches south of north line of Bremer	6
South River Rd.	Near hydrant at Woodbury's Pond	8
South River Rd.	Seven feet south from south line of Bedford Center Rd.	6
Somerville St.	On fire sevice into Commonwealth Last Co.	6
Squog River, Island	On 4 in. main on north side of ice cream factory	4
Union St.	6 ft. 8 in. south from north line of house, No. 1069 Union St.	14
Union St.	On branch to hydrant near house No. 1038 Union St.	6
Union St.	On branch to hydrant at Carpenter St.	6
Walnut St.	On north line of Harrison St.	4
Webster St.	On east line of Pickering St.	6
Young St.	On west line of Belmont St.	6

GATES TAKEN OUT DURING 1922

Street.	Location.	Gate (Inches).
Harrison St.	West line of Beech	6
Harrison St.	East line of Beech	6
Harrison St.	West line of Russell	6
Harrison St.	West line of Linden	6
Harrison St.	East line of Linden	6
Harrison St.	West line of Hall	6

NEW HYDRANTS SET DURING 1922

Street.	Location.
Brown Avenue	Corner W. Mitchell Street
Elmhurst Avenue	Corner Elm Street
Elmwood Avenue	Corner Calef Road
Fairmont Avenue	Corner Joyce Street
Harrison Street	Near Linden Street
Johnson Street	Corner Mammoth Road
W. Mitchell Street	Corner Stevens Street
Precourt Street	North end of street
So. River Road	South side Bedford Center Road
So. River Road	Between Jones & Taylor houses near brick schoolhouse
So. River Road	In front of golf club
Webster Street	289 feet west of Pickering Street

HYDRANTS REPLACED DURING 1922

Street.	Location.
Amherst Street	Corner Chester Street
Kelley Street	Corner Hevey Street
Maple Street	Corner Somerville Street
Market Street	Corner Elm Street
Merrimack Street	Corner Franklin Srteet
Pearl Street	Corner Linden Street

SUMMARY OF PIPES LAID AND GATES SET DURING 1922

Size of Pipe (inches).	Cast Iron Pipe (feet).	Gates.
4	458	6
6	12,364	32
8	2,342	5
10	.....	1
12	500	3
14	584	1
20	465	1
24	4,678	3
Totals	21,391	52

TOTAL DISTRIBUTION PIPES AND GATES IN USE DEC. 31, 1922

Size (inches).	Cast Iron Pipe (feet).	Wrought Iron Pipe (feet).	Cement Lined Pipe (feet).	Gates.
4	23,126	.....	.....	104
6	457,892	.....	57	1,110
8	138,542	.....	.....	179
10	50,709	.....	.....	56
12	52,567	128	.....	71
14	18,698	.....	.....	24
16	3,424	.....	.....	4
20	39,861	.....	12,203	21
24	12,988	.....	.....	10
30	3,576	.....	.....	1
Total.....	801,383	128	12,260	1,580

FIRE SERVICES INSTALLED DURING 1922

Name	Location	Size pipe and Gate.
Commonwealth Last Co.	Somerville Street	6
Mr. Letendre	Manchester Street	4
J. J. Sullivan, Garage	Granite Street	6
Practical Arts High School	Amherst Street	6
Lacene Mfg. Co.	West Central Street	6
P. L. McKinney Garage	Elm Street	6

HEIGHT OF WATER AT DAM

January 1	25	inches above dam
February 1	10	inches above dam
March 1	7¾	inches above dam
April 1	44½	inches above dam
May 1	39	inches above dam
June 1	29¼	inches above dam
July 1	38¾	inches above dam
August 1	28	inches above dam
September 1	12	inches above dam
October 1	1¼	inches above dam
November 1	6	inches below dam
December 1	12¾	inches below dam
Highest water April 1	44½	inches above dam
Lowest water December 1	12¾	inches below dam

RAINFALL, HIGH SERVICE STATION

January	1.49 inches
February	2.79 inches
March	5.24 inches
April	3.04 inches
May	4.40 inches
June	8.18 inches
July	5.30 inches
August	3.58 inches
September	1.52 inches
October	3.20 inches
November	1.19 inches
December	3.03 inches

Total rainfall, 42.96 inches

SNOWFALL, HIGH SERVICE STATION

	Snow	Moisture
January	12.12 inches	.91 inches
February	15.75 inches	1.89 inches
March	7.50 inches	.97 inches
April	6.25 inches	1.39 inches
November	0.25 inches	.04 inches
December	22.00 inches	2.84 inches

Total snowfall, 63.87 inches

AMOUNT OF WATER PUMPED, COAL USED, ETC. DURING 1922

Amount of water pumped at Low Station	1,288,080,446 gallons
Amount of water pumped at High station	711,341,995 gallons
Total amount of water pumped during 1922	1,999,422,441 gallons
Daily average pumped	5,477,869 gallons

Daily amount used per capita (estimated population 80,000)	68.47 gallons
Total water pumped by steam, direct	317,635,399 gallons
Total water pumped by electricity	1,681,787,042 gallons
Water pumped by electricity generated by steam power	93,766,250 gallons
Water pumped by electricity generated by water power	1,458,553,825 gallons
Water pumped by purchased electricty	129,466,967 gallons
Coal used for low station pumping	43.1 tons
Coal used for high station electric pumping	69.45 tons
Coal used for direct steam pumping	324.47 tons
Coal used for raising steam, banking and heating	124.09 tons
Total coal used at high station	561.32 tons
Coal used for electric pumping	112.76 tons
Kilowatt-hours generated by coal	89,220
Pounds of coal per K. W. H.	2.52
Gallons of water pumped per pound of coal (electric pumping, high station)	280
Gallons of water pumped per pound of coal (steam pumping, high station)	489

MAINS, GATES, SERVICE PIPES, HYDRANTS, METERS, ETC., INSTALLED DURING THE PAST YEAR AND TOTALS OF SAME TO DECEMBER 31, 1922

Main pipe laid during year	21,391 feet
Equal to	4.05 miles
Previously reported cast iron pipe	779,992 feet
Previously reported steel pipe	128 feet
Cement-lined pipe in use	12,260 feet
Cast iron pipe taken out	4,859 feet
Total amount of pipe in use	808,912 feet
Equal to	153.20 miles
Hydrants set during year	12
Previously reported	1,030
Total number set to date	1,042
New gates set during year	52
Previously reported	1,541
Gates taken out	6
Total number set to date	1,587
Meters set during year	232
Meters taken out during year	12
Previously reported	7,162
Total number set to date	7,382
Relaid services	80
New services	224
Services discontinued during year	1
Total number services discontinued to date	222

Previously reported	8,637
Total number to date	8,860
Total number of standpipes for street sprinklers	65
Total number of watering troughs	26
Total number of drinking fountains	12
Number of fire service pipes put in during year	5
Total number of fire service pipes	134
Total number of air valves	12

REPORT OF THE TRUSTEES OF CEMETERIES AND CEMETERY FUNDS

Report of the

TRUSTEES OF CEMETERIES

Trustees of the Cemetery Trust Funds, Manchester, N. H.:

GENTLEMEN:

I submit herewith my report of the Cemetery Trust Funds for the year 1922:

Amount of Trust Funds—January 1, 1922		$409,154.21
LESS—LIBRARY TRUST FUNDS ERRONEOUSLY INCLUDED THEREIN		
Moody Currier Fund	$5,000.00	
John Hosley Fund	5,033.33	
		10,033.33
Amount of Cemetery Trust Funds—January 1, 1922		$399,120.88
ADD—RECEIPTS FOR 1922		
Funds received for Perpetual Care:		
Pine Grove Cemetery	$3,855.81	
Valley Cemetery	531.00	
Piscataquog Cemetery	450.00	
Amoskeag Cemetery	100.00	
		4,936.81
Funds Received from Sale of Lots:		
Sale of Lots—Pine Grove	$11,222.82	
Sale of Single Graves—Pine Grove	500.00	
Sale of Lots—Merrill	23.74	
		11,746.36
New Special Cemetery Funds:—		
James R. Straw Fund	$200.00	
Clarence M. Woodbury Fund	100.00	
		300.00
INCOME FROM FUNDS DURING YEAR		
Pine Grove Cemetery:—		
Interest on Bonds	$7,007.50	
Interest on Savings Bank Deposits	4,091.96	
Interest on City Notes	4,848.25	
		$15,947.71

Valley Cemetery:—			
Interest on Bonds	$2,267.50		
Interest on Savings Bank Deposits	523.93		
Interest on City Notes	615.00		
		$3,406.43	
Piscatoquog Cemetery:—			
Interest on Savings Bank Deposits		409.30	
Merrill Cemetery:—			
Interest on Bonds	$90.00		
Interest on Savings Bank Deposits	44.72		
		134.72	
Special Cemetery Funds:—			
Interest on Savings Bank Deposits		447.14	
			$20,345.30
Discount on Bonds Purchased			1,264.00

DEDUCT—EXPENDITURES ON ACCOUNT OF CEMETERY FUNDS

Pine Grove Cemetery:			
Paid J. H. Erskine, Superintendent:			
Care of Lots	$7,564.00		
Labor and Material	574.07		
		$8,138.07	
Valley Cemetery:—			
Paid J. H. Erskine, Superintendent:			
Care of Lots	$1,340.00		
Labor and Material	812.75		
		2,152.75	
Piscataquog Cemetery:—			
Paid J. H. Erskine, Superintendent:			
Care of Lots	$208.00		
Cleaning Stonework	168.75		
		376.75	
Merrill Cemetery:—			
Paid J. H. Erskine, Superintendent:			
Care of Lots		69.00	
Special Cemetery Funds:—			
Paid J. H. Erskine, Superintendent:			
Care of Lots		235.44	
Total		$10,972.01	
Paid Accrued Interest on Bonds Purchased		838.33	
			11,810.34
Amount of Cemetry Trust Funds—December 31, 1922			$425,903.21

SUMMARY

Pine Grove Cemetery Fund	(See Schedule 1)	$331,243.51
Valley Cemetery Fund	(" " 2)	71,392.23
Piscataquog Cemetery	(" " 3)	9,785.24
Merrill Cemetery	(" " 4)	3,092.17
Amoskeag Cemetery	(" " 5)	100.00
Special Cemetery Funds	(" " 6)	10,290.06
As above		$425,903.21

Respectfully submitted,

W. O. McALLISTER,
City Treasurer.

SCHEDULE 1

ASSETS OF PINE GROVE CEMETERY FUND

Securities on Hand:—

50—$1,00.00—4% City of Manchester—Fire Dept. Equipment Bonds, No. 11-No. 60 inclusive	$50,000.00
50— 1,000.00—4% City of Manchester—School Bonds No. 151, No. 166-No. 214 inclusive	50,000.00
10— 1,000.00—4% City of Manchester—Refunding Cemetery Bonds, No. 13-No. 22 inclusive	10,000.00
36— 1,000.00—5% City of Manchester—School Bonds, No. 5-No. 30, No. 54-No. 63 inclusive	36,000.00
9— 1,000.00—4% City of Manchester—Hospital Bonds, No. 56-No. 64, inclusive	9,000.00
35— 1,000—4% City of Manchester—Water Refunding Bonds, No. 62-No. 76, No. 81-No. 100, inclusive	35,000.00
20— 1,000.00—4¼% Liberty Bonds—Fourth Liberty Loan	20,000.00
7— 5,000.00—4¼% Liberty Bonds—Second Liberty Loan (Hillside Lawn)	35,000.00
5— 1,000.00—5% City of Manchester—School Bonds, No. 31-No. 35, inclusive (Woodside Lawn)	5,000.00
2— 1,000.00—5% City of Manchester—School Bonds, No. 36 and No. 37	2,000.00
Total Securities on Hand	$252,000.00

Cash on Deposit:—

Manchester Savings Bank	Book No. 50420	$5,074.83	
Merrimack River Savings Bank	" " 57755	16,691.23	
Mechanics' Savings Bank	" " 4522	2,575.44	
Mechanics' Savings Bank	" " 3413	2,066.01	
Mechanics' Savings Bank	" " 4407	13,342.01	
Hillsborough County Savings Bank	" " 16073	9,328.16	
Hillsborough County Savings Bank	" " 20250	17,943.01	
			67,020.69

Cash on Hand	$11,222.82
Due from Valley Cemetery Fund	1,000.00
Total Assets of Pine Grove Cemetery Fund	$331,243.51

SCHEDULE 2

ASSETS OF VALLEY CEMETERY FUND

Securities on Hand:—

5—$1,000.00—4% City of Manchester—School Bonds, No. 76-No. 80, inclusive	$5,000.00
15— 1,000.00—5% City of Manchester—School Bonds, No. 38-No. 52, inclusive	15,000.00
10— 1,000.00—4% City of Manchester—Hospital Bonds, No. 66-No. 75, inclusive	10,000.00
8— 1,000.00—4% City of Manchester—Refunding Cemetery Bonds, No. 23-No. 30, inclusive	8,000.00
2— 1,000.00—4% City of Manchester—Refunding Cemetery Bonds, No. 19 and No. 20	2,000.00
3— 5,000.00—4¼% Liberty Bonds—Second Liberty Loan	15,000.00
Total Securities on Hand	$55,000.00

Cash on Deposit:—

Mechanics' Savings Bank	Book No. 5569	$7,953.76	
Amoskeag Savings Bank	" " 68808	6,376.00	
Hillsborough County Savings Bank	" " 16072	3,062.47	
			17,392.23
Total			$72,392.23
Due to Pine Grove Cemetery Fund			1,000.00
Total Assets of Valley Cemetery Fund			$71,392.23

SCHEDULE 3

ASSETS OF PISCATAQUOG CEMETERY FUND

Cash on Deposit—

Amoskeag Savings Bank	Book No. 126851	$1,386.31
Amoskeag Savings Bank	Book No. 126852	47.03
Amoskeag Savings Bank	Book No. 126853	1,271.78
Amoskeag Savings Bank	Book No. 126854	7,080.12
Total Assets of Piscataquog Cemetery Fund		$9,785.24

SCHEDULE 4

ASSETS OF MERRILL CEMETERY FUND

Securities on Hand:—	
1—$1,000.00—4% City of Manchester—Hospital Bond No. 64	$1,000.00
1— 1,000.00—5% City of Manchester—School Bond No. 53....	1,000.00
Total Securities on Hand	$2,000.00
Cash on Deposit:—	
Amoskeag Savings Bank .....Book No. 69517	1,092.17
Total Assets of Merrill Cemetery Fund	$3,092.17

SCHEDULE 5

ASSETS OF AMOSKEAG CEMETERY FUND

Cash on hand	$100.00

SCHEDULE 6

ASSETS OF SPECIAL CEMETERY FUND

	Book Number	Cash on Deposit
Hannah A. Currier Fund:		
Merrimack River Savings Bank	42740	$682.15
E. W. Harrington Fund:		
Manchester Savings Bank	108743	2,475.48
Oliver Gould Fund:		
Manchester Savings Bank	94650	500.00
Emily E. Killey Fund:		
Manchester Savings Bank	7815	2,543.58
Mary F. Nichols Fund:		
Manchester Savings Bank	113370	557.71
Gale Fund:		
Amoskeag Savings Bank	34108	318.75
Edith F. Stark Fund:		
Amoskeag Savings Bank	122831	1,266.64
Lucy F. Hodge Fund:		
Manchester Savings Bank	115190	215.25
Barton and Hill Fund:		
Manchester Savings Bank	115154	1,427.83
James R. Straw Fund:		
Hillsborough County Savings Bank	20719	202.00
Clarence M. Woodbury Fund:		
Hillsborough County Savings Bank	20537	100.67
Total Assets of Special Cemetery Fund		$10,290.06

INCOME ACCOUNT

	Amount Jan. 1, 1922	Income During Year	Discount on Bonds Purchased	Paid Care of Lots	Paid Acct. Int. Bonds Purchased	Amount Dec. 31. 1922
Pine Grove	$30,454.03	$15,947.71	$1,240.00	$8,138.07	$777.77	$38,725.90
Valley	17,622.24	3,406.43	24.00	2,152.75	60.56	18,839.36
Piscataquog	2,182.87	409.30		376.75		2,215.42
Merrill	914.82	134.72		69.00		980.54
Totals	$51,173.96	$19,898.16	$1,264.00	$10,736.57	$838.33	$60,761.22

Received for Perpetual Care—Pine Grove Cemetery:—

Nettie Ewing	$100.00	
Florence Barr	85.00	
Myra L. Dugan and Clara M. Austin	85.00	
Alva D. Wright—Executor	184.79	
Pauline A. Reinhold	100.00	
J. C. Bickford, Executor Frank W. Towne	100.00	
Carrie E. Maxwell	162.00	
Holmes, Corey and Slack	168.46	
Mattie F. Sanborn	63.45	
Lilla C. Riley	63.45	
Alice T. Stearns, Executrix	100.00	
Hamilton B. and Byron B. Tobin	200.00	
Leonard McKean	150.00	
Mrs. Augustus S. Cross	150.00	
Frank C. Livingston Adm. Phylander Sanborn	229.50	
Ella E. Philbrick	100.00	
Estate of Charles A. Huntress	127.50	
J. C. McCleary	100.00	
Henry Gorman	162.00	
John Maher	100.00	
William H. Emerson	180.00	
Harrison W. and Robert K. Haselton	180.00	
Delia G. Davis Estate	180.00	
Mrs. A. A. Hawes	100.00	
Estate of Mary E. Reed	160.66	
Samuel C. Chase	162.00	
Estate of Phœbe Eastman	100.00	
Horace L. Haines	100.00	
James M. House	162.00	
Total		$3,855.81

Received for Perpetual Care—Valley Cemetery:	
Charles E. Bean, Executor Royal H. Bailey	$127.50
C. E. Dimmick	125.00
L. B. Bodwell for B. Bradley	142.50
W. N. Sargent for Larkin Sargent	136.00
Total	$531.00
Received for Perpetual Care—Piscataquog Cemetery:	
B. W. Buck, Executor Harriett A. Buck	$250.00
Charles A. Newell	100.00
Alice Gale Dinsmore	100.00
Total	$450.00
Received for Perpetual Care—Amoskeag Cemetery:	
Mrs. Joseph F. Stocks	$100.00

SPECIAL CEMETERY FUNDS

	Amount January 1, 1922	Deposits During Year	Income	Expense	Amount Dec. 31, 1922
Currier Fund	$676.73		$30.42	$25.00	$682.15
Harrington Fund	2,391.95		108.53	25.00	2,475.48
Gould Fund	500.00		22.79	22.79	500.00
Killey Fund	2,540.66		115.57	112.65	2,543.58
Nichols Fund	543.08		24.63	10.00	557.71
Gale Fund	312.85		13.90	8.00	318.75
Stark Fund	1,212.10		54.54		1,266.64
Hodge Fund	210.71		9.54	5.00	215.25
Barton and Hill Fund	1,390.28		62.55	25.00	1,427.83
Straw Fund		$200.00	2.00		202.00
Woodbury Fund		100.00	2.67	2.00	100.67
Totals	$9,778.36	$300.00	$447.14	$235.44	$10,290.06

SALE OF LOTS

Name	Per. Fund	Sale Lots	Interest	Amount
Archie B. Towne	$18.75	$6.25		$25.00
Leroy D. McDonald	34.20	11.40	$1.90	47.50
Frank E. Rust	168.00	56.00		224.00
Andreas Pfeiffer	78.75	26.25		105.00
Emma C. Parker	66.00	22.00		88.00
Geo. S. Holt	300.60	100.20		400.80
Ed. H. Bothwick	36.15	12.05	3.78	51.98
Chester L. Tinkham	36.75	12.25		49.00
Jennie L. Bullard	175.50	58.50		234.00
Everett J. Hartford	71.25	23.75	1.43	96.43

Name	Per. Fund	Sale Lots	Interest	Amount
Hilton H. Slayton	$190.50	$63.50		$254.00
Margaret C. Findlay	22.50	7.50		30.00
Ernest R. Shubert	171.15	57.05		228.20
James & Isabelle Wallace	66.94	22.31		89.25
Lucius L. Young	142.50	47.50		190.00
Harriet E. Cheever	77.25	25.75		103.00
Hannah Stocks	176.25	58.75		235.00
Arthur F. Schonland	102.00	34.00		136.00
Yuill & Ward	360.00	120.00		480.00
Elbra S. Taggart	1,085.18	361.72		1,446.90
Charles L. Woods	111.75	37.25		149.00
Erwin F. Dustin	234.23	78.07		312.30
Luella L. French	66.75	22.25		89.00
Estelle B. Glidden	97.50	32.50		130.00
Frank J. Hanel	171.15	57.05		228.20
John V. Young	99.75	33.25		133.00
M. Lou Bartlett	171.15	57.05		228.20
Frank A. Burnham	300.60	100.20		400.80
Elroy Batchelder	202.50	67.50		270.00
Nicholas Himmer	171.15	57.05		228.20
Fannie M. Robinson	202.50	67.50		270.00
Edward A. Damon	128.63	42.87		171.50
Robert Landers	3.75	1.25	$5.00	10.00
Ellen L. Kennedy	164.25	54.75		219.00
Jas. M. & Harley E. Gilmore	360.00	120.00		480.00
Rosetta S. Corning	97.50	120.00		130.00
Annetta Reid	78.37	26.13		104.50
Frank E. Kidder	45.00	15.00		60.00
Partridge & Partridge	7.50	2.50		10.00
Lizzie Witherspoon	75.37	25.13		100.50
Jennie M. Nutting	97.50	32.50		130.00
Alma Krauss	172.05	57.35		229.40
W. Pearl Shedd	171.15	57.05		228.20
John H. Connor	97.50	32.50		130.00
Lillian A. Ladd	66.75	22.25		89.00
Paul E. Freshner	7.50	2.50		10.00
Milda F. Hoffman	138.08	46.02		184.10
Theodore H. Sherwood	7.50	2.50		10.00
Bertha Fuchs	99.90	33.30		133.20
Wm. R. Blakeley	101.25	33.75		135.00
Genevieve S. Underhill	7.50	2.50		10.00
Adelaide Boire	7.50	2.50		10.00
Emil A. Sylvain	175.50	58.50		234.00
Geo. L. & Clarence A. Pierce	129.37	43.13		172.50
Margaret C. Dinwoodie	106.27	35.43		141.70
Henry Brether	203.70	67.90		271.60

Name	Per. Fund	Sale Lots	Interest	Amount
Medrick J. LaPlante	$7.50	$2.50		$10.00
Arthur F. Philbrick	99.00	33.00		132.00
Annie Libbey & Geo. C. Vail	347.35	115.78		463.13
Mae E. Fogg	75.00	25.00		100.00
Geo. W. Smith	45.75	15.25		61.00
Ralph C. Harvey	26.25	8.75	8.79	43.79
Albert W. Brown	75.00	25.00		100.00
Katie G. Gerrish	80.48	26.82		107.30
John A. Muehling	432.37	144.13	20.19	596.69
Reuben P. Stevens	535.11	178.34	14.00	727.45
Wm. Platt	202.50	67.50		270.00
Wm. F. Welch	107.25	35.75		143.00
Bartlett & Bartlett	427.50	142.50		570.00
Gertrude Wiggin	74.25	24.75		99.00
Geo. S. Foster	439.87	146.63		586.50
Arthur C. Wise	82.50	27.50		110.00
Veronica Jobst	78.00	26.00		104.00
John N. Blackburn	15.00	5.00		20.00
Daniel W. Haggerty	7.50	2.50		10.00
John Hatton	7.50	2.50		10.00
Rob't Downton	7.50	2.50		10.00
Lillian M. Wood	99.75	33.25		133.00
Chas. Shurtleff	37.50	12.50		50.00
Ralph Hanscom	18.75	6.25		25.00
Bertha M. Grant	37.50	12.50		50.00
Clara E. Spriggs	97.50	32.50		130.00
Total Sale of Lots	$11,222.82	$3,740.91	$55.09	$15,018.82

SINGLE GRAVES

	Per. Fund	Single Graves	Amount
Persephene Vorkas	$15.00	$10.00	$25.00
Emma Proper	15.00	10.00	25.00
Est. Fotios Gavos	15.00	10.00	25.00
Margaret Edgette	15.00	10.00	25.00
Lovina Burnham	15.00	10.00	25.00
Est. Luella Miller	15.00	10.00	25.00
Olive Anderson	15.00	10.00	25.00
Ray Gleason	15.00	10.00	25.00
Annie Georgus (2)	30.00	20.00	50.00
Maud B. Gates	15.00	10.00	25.00
Claude S. Harvey	15.00	10.00	25.00
John C. Argo	15.00	10.00	25.00
Kaliope Prutsalis	15.00	10.00	25.00

G. Allen Regan	$15.00	$10.00	$25.00
Hassan Rousten	15.00	10.00	25.00
D. L. Robinson	15.00	10.00	25.00
Marie Wuytack (2)	30.00	20.00	50.00
Geo. W. Smith	15.00	10.00	25.00
Arno Gatz	15.00	10.00	25.00
Est. Nicholas Papecas	15.00	10.00	25.00
James S. Cummings	15.00	10.00	25.00
Chas. Tootoojian	15.00	10.00	25.00
Jas. Toli	15.00	10.00	25.00
Catherine Prelides	15.00	10.00	25.00
Philip Heymans	15.00	10.00	25.00
Henry A. Sell	15.00	10.00	25.00
John Catsokos	15.00	10.00	25.00
Estate of George Bozokos	15.00	10.00	25.00
James Volistos	15.00	10.00	25.00
John Calionos	15.00	10.00	25.00
Irving E. Forbes	15.00	10.00	25.00
Vasil Vangel	15.00	10.00	25.00
Charlotte Van Genechten	15.00	10.00	25.00
Lena Kartonmanos	15.00	10.00	25.00
Total Sale of Single Graves	$540.00	$360.00	$900.00
Less allowances on lots sold	40.00		
	$500.00	$360.00	$900.00

Report of

WEIGHTS and MEASURES DEPARTMENT 1922

To the Board of Mayor and Aldermen:

GENTLEMEN—I herewith submit my report as Sealer of Weights and Measures of the year 1922 as follows:

Coal Reweighing:

Correct	12
Over	3
Under	2

Scales Tested:

Correct	1,615
Adjusted	303
Confiscated	6

Weights Tested:

Correct	2,596
Adjusted	360
Confiscated	24

Measures:

Correct	449
Adjusted	1
Confiscated	8

Measuring Pumps:

Correct	241
Adjusted	61

Cart bodies:

Measured	42

ROLLIN B. JOHNSTON,
Sealer of Weights and Measures.

REPORT OF H. B. HASKELL,
PUBLIC ACCOUNTANT AND AUDITOR

922 Elm Street
Manchester, New Hampshire
August 31, 1923

Honorable Board of Mayor and Aldermen
Manchester, New Hampshire

GENTLEMEN:

In accordance with the engagement, I have made an audit of the books and accounts of the City of Manchester for the year ended December 31, 1922. As a result of operations, I submit herewith my report thereon comprised of the following exhibits:

Exhibit A	Statement of Cash Receipts and Disbursements
Exhibit B	Statement of Budget Accounts
Exhibit C	Statement of Trust Funds
Exhibit D	Statement of Sinking Funds
Exhibit E	Statement of Indebtedness
Exhibit F	Statement of Tax Collector's Department
Exhibit G	Statement of Water Department
Exhibit H	Statement of Treasurer's Department
Exhibit I	Statement of City Clerk's Department
Exhibit J	Statement of Auditor's Department
Exhibit K	Statement of Health Department
Exhibit L	Statement of School Department
Exhibit M	Statement of Municipal Court Department
Exhibit N	Statement of Highway Department
Exhibit O	Statement of Commissioner of Charities Depratment
Exhibit P	Statement of Fire Department
Exhibit Q	Statement of Police Department
Exhibit R	Statement of City Library Department
Exhibit S	Statement of Building Department
Exhibit T	Statement of Interest Account
Exhibit U	Statement of City Scales Department
Exhibit V	Statement of Cemeteries
Exhibit W	Analysis of Estimated Revenue
Exhibit X	Statement of Revenue of 1921 and Prior Years
Exhibit Y	Statement of Income and Outgo
Exhibit Z	Balance Sheet

General Comments

The above exhibits represent a true and accurate record of the financial transactions of the City of Manchester during the year 1922.

Very truly yours,

H. B. HASKELL,
Public Accountant and Auditor

EXHIBIT A
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS FOR THE YEAR 1922

SCHEDULE 1

SUMMARY

	Balance First of Month	Receipts During Month	Disbursements During Month	Balance End of Month
January	$303,838.94	$129,207.58	$340,428.62	$92,617.90
February	92,617.90	472,069.59	335,093.21	229,594.28
March	229,594.28	685,935.84	799,338.54	116,191.58
April	116,191.58	393,701.98	284,035.28	225,858.28
May	225,858.28	443,511.49	309,680.55	359,689.22
June	359,689.22	448,375.43	793,042.19	15,022.46
July	15,022.46	573,806.93	408,684.41	180,144.98
August	180,144.98	446,345.00	402,681.63	223,808.35
September	223,808.35	449,568.21	436,987.87	236,388.69
October	236,388.69	111,581.77	339,588.59	8,381.87
November	8,381.87	441,500.62	285,336.83	164,545.66
December	164,545.66	2,588,524.41	2,711,897.60	41,172.47
Total for Year....		$7,184,128.85	$7,446,795.32	

SCHEDULE 2

ANALYSIS OF CASH RECEIPTS

Taxes—		
1922 Poll	$132,864.50	
1922 Property	2,604,063.20	
Previous to 1922 Poll	20,905.37	
Previous to 1922 Property	198,505.80	
		$2,956,338.87
State—		
Savings Bank	$128,211.71	
Railroads	68,023.54	
Insurance	8,507.81	
		204,743.06
Tax Title Redemptions	7,110.40	
Tax Deed Redemptions	28.09	
Excess Receipts	15.84	
		7,154.33
Licenses—		
Dog	$5,031.29	
Forward to next page	$5.031.29	$3,168,236.26

EXHIBIT A
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS FOR THE YEAR 1922

SCHEDULE 2

Analysis of Cash Receipts

Forward from preceding page		$5,031.29	$3,168,236.26
Amusement		2,693.50	
Pool, Billiard and Bowling Alley		2,321.67	
Milk		505.00	
Garbage		62.00	
Junk		170.00	
Plumbers		47.50	
Miscellaneous		1,537.78	
			12,368.74
Permits—			
Liquor		$17.00	
Marriage		762.00	
Sewer		2,890.80	
Automobile Registration		88,491.32	
Fines and Forfeits—			
Municipal Court		$27,241.40	
Night School		187.00	
			27,428.40
Costs—			
Tax Collections		$4,399.14	
Tax Titles Redeemed		91.40	
			4,490.54
Primary Election Receipts			198.00
City Hall			6.31
Protection to Persons and Property—			
Fire Department—			
Sale of Junk	$205.89		
Damage to Auto	29.10		
Out of Town Fires	214.75		
		$449.74	
Fire Alarm Telegraph—			
Damage to Cable		45.00	
Forward to next page		$494.74	$3,301,219.57

EXHIBIT A
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS FOR THE YEAR 1922

SCHEDULE 2

Analysis of Cash Receipts

Forward from preceding page		$494.74	$3,301,219.57
Health and Sanitation—			
Contagious Hospital	$399.25		
Public Comfort Station	738.09		
		1,137.34	
			1,632.08
Highways—			
Streets—Removing snow, etc.		$4,132.75	
Sale of curbing, pipe, etc.		1,148.17	
Refunds		20.83	
Miscellaneous—New Highways, etc.		22,361.87	
			27,663.62
Education—			
Tuition		$2,795.48	
Sale of Books and Supplies		126.22	
Sale of Automobile		230.00	
U. S. Veterans Bureau		13,877.23	
			17,028.93
Libraries—			
Fines		$773.22	
Miscellaneous		71.19	
			844.41
Parks and Recreation—			
Sale of Wood and Old Iron		$135.00	
Rent		255.00	
			390.00
Miscellaneous—			
Building Department—Insurance Claim		$56.00	
Moving House		275.00	
Error in 1921 School Payroll		50.00	
Error in 1921 Cemtery Receipts		.50	
Municipal Gardens		155.00	
Public Market Stalls		2.50	
			539.00
Forward to next page			$3,349,317.61

EXHIBIT A

CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEAR 1922

SCHEDULE 2

Analysis of Cash Receipts

Forward from preceding page			$3,349,317.61
Public Service Enterprises—			
Water Department—Revenue			167,339.98
Other Enterprises—			
Public Scales			304.30
Cemeteries—			
Sale of Lots and Graves		15,832.56	
Care of Lots and Graves		1,724.75	
Interments		3,915.50	
Miscellaneous		4,965.98	
			26,438.79
Interest—			
On Bank Balances		$8,013.28	
On Deferred Taxes		6,319.98	
On Tax Titles Redeemed		268.39	
Miscellaneous		17.49	
			14,649.14
Municipal Indebtedness—			
Temporary Loans		$1,730,000.00	
General Loans—Bond Issues		1,794,054.50	
Sinking Fund		80,000.00	
			3,604,054.50
Trust Funds—			
Lots Placed Under Perpetual Care		$4,936.81	
Private Cemetery Funds—			
Pine Grove	$166.65		
Valley	58.00		
		224.65	
Private Library Funds		516.59	
Public Cemetery Funds		10,736.57	
			16,414.62
Forward to next page			$7,178,518.94

EXHIBIT A
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEAR 1922

SCHEDULE 2

Analysis of Cash Disbursements

Forward from preceding page		$7,178,518.94
Refunds—		
Appropriation Overdrafts	$1,013.52	
Tailings	315.00	
Accrued Interest	4,281.39	
		5,609.91
Total Cash Received During 1922 (See Schedule 1)		$7,184,128.85

SCHEDULE 3

Analysis of Cash Disbursements

General Government—		
Mayor's Department	$5,460.32	
Aldermen	2,783.30	
Auditor's Department	3,861.63	
Treasurer's Department	4,608.07	
Tax Collector's Department	10,443.31	
Assessors' Department	17,793.10	
Finance Commission	2,216.67	
Law	1,986.51	
City Clerk's Department	7,889.07	
City Messenger	143.58	
Engineers' Department	9,856.31	
Building Department	12,131.11	
Registration	3,624.65	
Election	5,688.81	
City Hall	6,952.46	
Old Court House	2,141.81	
Care of City Clocks	404.49	
		$97,965.20
Protection to Persons and Property—		
Police Department	$240,631.34	
Municipal Court	3,300.00	
Forward to next page	$243,931.34	$97,965.20

EXHIBIT A

CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS FOR THE YEAR 1922

SCHEDULE 3

Analysis of Cash Disbursements

Forward from preceding page	$243,931.34	$97,965.20
Fire Department	294,937.54	
Sealer of Weights and Measures	2,261.82	
Health and Sanitation	81,194.18	
		622,324.88
Highways—		
General Administration	$15,462.20	
General Highway	106,295.49	
Sewer Maintenance	6,891.67	
Sewer Construction	252,697.70	
Street Cleaning	105,948.83	
Kelley Street Sewer	58,956.89	
New Highways	52,472.37	
Transportation Equipment and Supplies	305,566.81	
Trucks and Equipment	4,837.55	
Amoskeag Bridge	27,326.00	
Bridge over Portsmouth R. R. Tracks	77.20	
Street Lighting	75,955.28	
		1,012,487.99
Charities—		
Commissioner's Department	$3,508.08	
Outside Relief	41,147.02	
Indigent Soldiers	390.00	
Charitable Gifts	4,900.00	
		49,945.10
Education—		
General Control	$15,692.51	
Instruction	464,469.52	
Operation of School Plant	84,716.05	
Miscellaneous—Maintenance, etc.	14,431.81	
Library	36,536.40	
		615,846.29
Forward to next page		$2,398,569.46

EXHIBIT A

CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS FOR THE YEAR 1922

SCHEDULE 3

Analysis of Cash Disbursements

Forward from preceding page		$2,398,569.46
Recreation—		
Parks and Commons	$35,261.19	
Playgrounds	2,642.97	
Public Bath Houses	1,039.84	
Band Concerts	700.00	
		39,644.00
Unclassified—		
Damages to Persons and Property	$19,712.85	
Printing City Reports	1,312.34	
Memorial Day—G. A. R.	710.35	
Patriotic Purposes	1,389.82	
Printing and Stationery	875.85	
Repairs to Public Buildings	50,596.21	
Repairs to Old Court House	5,808.00	
Supervision of Construction of New Schools	4,182.96	
Auditing	800.00	
All Other	8,870.20	
Municipal Gardens	1,985.78	
		96,244.36
Public Service and Other Enterprises—		
Water Department	$135,158.56	
Public Scales	1,319.92	
		136,478.48
Cemeteries—		
Pine Grove	$39,520.70	
Valley	8,407.16	
All Other	963.52	
		48,891.38
Interest—		
Temporary Loans	$37,207.66	
General Loans	157,138.00	
Water Loans	4,000.00	
		198,345.66
Forward to next page		$2,918,173.34

EXHIBIT A
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEAR 1921

SCHEDULE 3

Analysis of Cash Disbursements

Forward from preceding page		$2,918,173.34
Municipal Indebtedness—		
Temporary Loans	$2,518,000.00	
General Loans	226,000.00	
Water Loans	20,000.00	
		2,764,000.00
Sinking Funds		87,000.00
State Tax		317,355.00
County Tax		185,898.52
Fines Paid to State		320.00
Share of Poll Taxes Paid to State		64,610.00
Per Capita School Tax (2 years)		38,992.00
Old Notes and Interest Paid		
Principal	$8,838.21	
Interest	53,300.00	
		62,138.21
Perpetual Care—Cemetery Trust Funds		31,963.23
Refunds—		
Taxes	$115.25	
Auto Registration Permits	342.35	
		457.60
Tax Titles		13,128.71
Tailings		45.75
New Schools		945,676.05
Weston School		2,510.91
Repairs to Spring Street School		14,526.00
Total Cash Disbursed During Year 1922 (See Schedule 1)		$7,446,795.32

EXHIBIT B
CITY OF MANCHESTER
STATEMENT OF BUDGET ACCOUNTS
PART 1
REVENUE APPROPRIATIONS

	Budget Appropriation	Expense for Year	Unexpended Balance	Overdraft
Mayor's Department	$4,900.00	$4,957.57		$57.57
Mayor's Incidentials	600.00	502.75	$97.25	
Aldermen	2,900.00	2,783.30	116.70	
Auditor's Department	3,860.00	3,861.63		1.63
Treasurer's Department	4,610.00	4,596.57	13.43	
Tax Collector's Department	9,810.00	10,443.31	41.69	
Forward from 1921	675.00			
Assessor's Department	17,800.00	17,793.10	6.90	
Finance Commission	2,600.00	2,216.67	383.33	
Law Department	2,050.00	1,986.51	63.49	
City Clerk's Department	8,310.00	7,887.22	422.78	
City Messenger	143.58	143.58		
Engineers' Department	9,000.00	8,965.40	34.60	
Superintendent of Buildings	11,677.00	11,677.00		
Election	5,000.00	5,688.81		688.81
Board of Registration	4,000.00	3,624.65	375.35	
City Hall	6,000.00	6,932.46		932.46
Old Court House	2,500.00	2,141.81	358.19	
Care of City Clocks	500.00	404.49	95.51	
Police Commission	200,000.00	234,436.29		4,436.29
Additional Appropriation	30,000.00			
Police Station	6,000.00	6,181.45		181.45
Municipal Court	3,250.00	3,300.00		50.00
Fire Department	246,000.00	245,190.45	809.55	
Forward to next page	$582,185.58	$585,715.02	$2,818.77	$6,348.21

EXHIBIT B

CITY OF MANCHESTER

STATEMENT OF BUDGET ACCOUNTS

PART 1

REVENUE APPROPRIATIONS

	Budget	Expense	Unexpended	
Forward from preceding page	$582,185.58	$585,715.02	$2,818.77	$6,348.21
Fire Alarm Telegraph	13,500.00	13,431.64	68.36	
Hydrant Service	20,000.00			
Transferred to Water Department		20,000.00		
Sealer of Weights and Measures	2,300.00	2,261.82	38.18	
Health Department	72,810.00	72,776.78	33.22	
City Physician	1,400.00	1,303.24	96.76	
Vital Statistics	1,200.00	1,137.75	62.25	
Public Comfort Station	5,300.00	5,926.53		626.53
Board of Examiners of Plumbers	50.00	49.88	.12	
Board of Public Works:	16,000.00	16,000.00		
Administration				
Highway Maintenance	169,000.00	172,391.15		
Highway Maintenance Cash Receipts	3,391.15			
Sewer Maintenance	25,000.00	19,250.21	5,749.79	
Street Cleaning	165,000.00	163,101.45	1,898.55	
Transportation, Equipment and Supplies—				
Department Transfers	307,483.23	308,775.66		
Cash Receipts	1,292.43			
Bridge over Manchester and Portsmouth R. R. Tracks	4,500.00	80.14	*4,419.86	
Street Lighting	77,000.00	75,955.28	1,044.72	
Charities—Outside Relief	29,410.00	44,655.10	754.90	
Additional Appropriations	10,000.00			
Additional Appropriations	6,000.00			
Forward to next page	$1,512,822.39	$1,502,811.65	$16,985.48	$6,974.74

EXHIBIT B
CITY OF MANCHESTER
STATEMENT OF BUDGET ACCOUNTS
PART 1
REVENUE APPROPRIATIONS

	Budget Appropriation	Expense for Year	Unexpended Balance	Overdraft
Forward from preceding page	$1,512,822.39	$1,502,811.65	$16,985.48	$6,974.74
Indigent Soldiers	400.00	390.00	10.00	
Charitable Gifts	4,900.00	4,900.00		
School Maintenance	559,810.00	577,737.68		17,379.41
School Maintenance Cash Receipts	548.27			
Carpenter Memorial Library	40,000.00	36,492.49	4,428.37	
Carpenter Memorial Library Cash Receipts	1,361.00		*440.14	
Parks and Playgrounds	36,500.00	36,498.40	1.60	
Municipal Bath Houses	1,500.00	1,186.74	313.26	
Bath Houses—Stevens Pond	1,000.00		*1,000.00	
Bath Houses—Squog River	1,000.00		*1,000.00	
Blister Rust Spraying	750.00	750.00		
Rock Rimmon Park	1,000.00			
	2,050.20		*3,050.20	
Celebrations and Entertainments	700.00	700.00		
Damages to Persons and Personal Property	15,000.00	19,568.51		4,568.51
Printing City Reports	1,500.00	1,312.34	187.66	
Patriotic Purposes	1,850.00	1,775.17	74.83	
Printing and Stationery	1,000.00	875.85	124.15	
Repairs to Public Buildings	53,133.00	49,168.05	3,964.95	
Repairs to Old Court House	6,000.00	5,808.00	192.00	
Supervision of Construction of New Schools	5,000.00	4,182.96	817.04	
Incidentals	6,000.00	8,875.84		2,875.84
Auditing	800.00	800.00		
	$2,254,624.86	$2,253,833.68	$32,589.68	$31,798.50

EXHIBIT B
CITY OF MANCHESTER
STATEMENT OF BUDGET ACCOUNTS
PART 1
REVENUE APPROPRIATIONS

	Budget Appropriation	Expense for Year	Unexpended Balance	Overdraft
Forwarded from preceding page	$2,254,624.86	$2,253,833.68	$32,589.68	$31,798.50
Municipal Gardens	3,500.00	1,985.78	1,514.22	
Soldiers and Sailors Medallions Municipal Transfer	350.00	325.00	25.00	
Water Department:				
Forward from 1921	1,819.84			
Cash Receipts	167,339.98	158,827.13	*30,332.69	
Transferred from Hydrant Service	2,587.50			
Public Scales	1,300.00	1,318.92		18.92
Pine Grove Cemetery	40,500.00	40,062.12	8,811.60	
Received from Trust Funds	8,373.72			
Valley Cemetery	8,500.00	8,494.66	2,592.84	
Received from Trust Funds	2,587.50			
Amoskeag Cemetery	1,000.00	963.52	36.48	
Interest on Temporary Loans	60,000.00	37,207.66	22,792.34	
Interest on General Loans	157,560.00	157,135.00	425.00	
Maturing Debt	226,500.00	226,000.00	500.00	
Sinking Funds	7,000.00	7,000.00		
Cash Received and Paid				
Out on Maturing Loan	80,000.00	80,000.00		
State Tax	317,355.00	317,355.00		
County Tax	185,898.52	185,898.52		
Per Capita School Tax	19,246.00	19,246.00		
Taxes Abated after Payment	500.00	457.60	42.40	
Total	$3,563,955.42	$3,496,110.59	$99,662.25	$31,817.42

EXHIBIT B
CITY OF MANCHESTER
STATEMENT OF BUDGET ACCOUNTS

PART 2
REVENUE APPROPRIATIONS

*Items carried forward to 1923:		
Bridge Over Manchester and Portsmouth R. R. Tracks	$4,419.86	
Carpenter Memorial Library	440.14	
Bath House—Stevens Pond	1,000.00	
Bath House—Piscataquog River	1,000.00	
Rock Rimmon Park	3,050.20	
Water Department	30,332.69	
Balance Revenue Appropriation Account, January 1, 1923		$40,242.89

Department overdrafts of $31,817.42 were closed by a charge against Revenue of 1922 by order of the Board of Mayor and Aldermen.

Department unexpended balances as listed above	$99,662.25
Less—Items carried forward to 1923 as listed above	40,242.89
Balance credited to Revenue of 1922 by Order of Board of Mayor and Aldermen	$59,419.36

COMPARATIVE SUMMARY

	1921	1922	Increase	Decrease
Revenue Appropriations	$3,434,977.87	$3,563,955.42	$128,977.55	
Expense for Year	3,388,820.27	3,496,110.59	107,290.32	
Unexpended Balances	93,121.80	99,662.25	1,540.45	
Overdrafts	51,964.20	31,817.42		$20,146.78
Total	$6,973,884.14	$7,191,545.68	$237,808.32	$20,146.78

EXHIBIT B
CITY OF MANCHESTER
STATEMENT OF BUDGET ACCOUNTS
PART 2
RECONCILIATION OF BUDGET

Budget Appropriations as listed, Part 1			$3,563,955.42
Less—Additional Appropriations—			
Police Commission	$30,000.00		
Repairs to old Court House	6,000.00		
Commissioner of Charities	16,000.00		
		$52,000.00	
Items Brought Forward from 1921—			
Water Department	$1,819.84		
Rock Rimmon Park	2,050.20		
Tax Collector's Department	675.00		
		4,545.04	
Cash Receipts Credited to Appropriation—			
Transportation, Equipment and Supplies	$1,292.43		
Highway Maintenance	3,391.15		
School Department	548.27		
Carpenter Memorial Library	1,361.00		
Water Department	167,339.98		
Sinking Funds	80,000.00		
Pine Grove Cemetery—From Trust Funds	8,373.72		
Valley Cemetery—From Trust Funds	2,587.50		
		264,894.05	
Department Transfers—			
Hydrant Service	$20,000.00		
Transportation, Equipment and Supplies	307,483.23		
		327,483.23	
Forward to next page		$648,922.32	

EXHIBIT B
CITY OF MANCHESTER
STATEMENT OF BUDGET ACCOUNTS
PART 2
Reconciliation of Budget

Forward from preceding page		$648,922.32	
Transferred from Revenue of Prior Years—			
Soldiers and Sailors Medallions		350.00	
			$649,272.32
Total			2,914,683.10
Add—Appropriation to cover deficit of preceding administration			445,000.00
Revenue Appropriations as per Budget			$3,359,683.10

Budget as passed by Board of Mayor and Aldermen, March 28, 1922:			
Amount to be raised by taxation		$1,772,183.58	
Plus—State Tax	$317,355.00		
County Tax	185,898.52		
Per Capita School Tax	19,246.00		
Special Deficit Tax	445,000.00		
		967,499.52	
			$2,739,683.10
Balance to be realized from Estimated Revenue			620,000.00
As Above			$3,359,683.10

EXHIBIT B
CITY OF MANCHESTER
STATEMENT OF BUDGET ACCOUNTS
PART 3
NON-REVENUE APPROPRIATIONS

	Appropriation	Expenditures for Year	Unexpended Balance	Overdraft
Motor Fire Apparatus:				
Forward from 1921	$626.69			
Resolution passed May 16, 1922	60,000.00			
Bills rendered		$36,022.60	$24,604.09	
Contagious Hospital:				
Forward from 1921	744.46		744.46	
New Highways:				
Resolution passed May 16, 1922	150,000.00			
Cash Receipts	22,361.87			
Department Transfers	4,949.35			
Pay-rolls, Bills and Transfers		171.886.19	5,425.03	
Repairs to Spring Street School:				
Forward from 1921	15,732.20	15,566.30	165.90	
New Sewers:				
Resolution passed May 16, 1922	300,000.00			
Resolution passed November 21, 1922	100,000.00			
Department Transfers	11,918.29			
Pay-rolls, Bills and Transfers		294,913.20	117,005.09	
New Schools:				
Forward from 1921		183,870.77		
Resolution passed February 21, 1922	600,000.00			
Resolution passed August 1, 1922	300,000.00			
Resolution passed November 21, 1922	300,000.00			
Bills and Transfers		948,746.73	67,382.50	
Forward to next page	$1,866,332.86	$1,651,005.79	$215,327.07	

EXHIBIT B
CITY OF MANCHESTER
STATEMENT OF BUDGET ACCOUNTS
PART 3
NON-REVENUE APPROPRIATION

	Appropriation	Expenditures for Year	Unexpended Balance	Overdraft
Forward from preceding page	$1,866,332.86	$1,651,005.79	$215,327.07	
Weston School:				
Forward from 1921		5,842.03		
Bills rendered		2,510.91		$8,352.94
Weston School Equipment:				
Forward from 1921	289.65		289.65	
Highway Department—Trucks and Equipment:				
Forward from 1921	4,837.55			
Bills rendered		4,837.55		
Amoskeag Bridge:				
Forward from 1921	78,087.21			
Bills and Transfers		29,005.44		
Original appropriation reduced		45,000.00	4,081.77	
McElwain Bridge:				
Forward from 1921	900,000.00		900,000.00	
Kelley Street Sewer:				
Forward from 1921	80,469.97	80,469.97		
Total	$2,930,017.24	$1,818,671.69	$1,119,698.49	$8,352.94
Deduct—Overdrafts			8,352.94	
Balance Non-Revenue Appropriation Account, January 1, 1923			$1,111,345.55	

EXHIBIT C
CITY OF MANCHESTER
STATEMENT OF TRUST FUNDS

PART 1

Library Trust Funds

In Custody of Treasurer of Carpenter Memorial Library

DEAN FUND

Cash on Deposit—			
Amoskeag Savings Bank, Book No. 94654:			
January 1, 1922 Balance		$2,409.72	
Interest on Deposit		110.27	
December 31, 1922 Balance			$2,519.99
Manchester Savings Bank, Book No. 16445:			
January 1, 1922 Balance	$2,834.77		
Add—Interest on Deposit	127.53		
		$2,962.30	
Deduct—Withdrawals		226.14	
December 31, 1922 Balance			2,736.16
Manchester Savings Bank, Book No. 75958:			
January 1, 1922 Balance		$1,452.07	
Add—Interest on Deposit		65.34	
December 31, 1922 Balance			1,517.41
Mechanics Savings Bank, Book No. 6421:			
January 1, 1922 Balance		$4,018.62	
Add—Interest on Deposit		184.45	
December 31, 1922 Balance			4,203.07
Merrimack Savings Bank, Book No. 39195:			
January 1, 1922 Balance	$3,002.38		
Add—Interest on Deposit	135.09		
		$3,137.47	
Deduct—Withdrawals		384.78	
December 31, 1922 Balance			2,752.69
Total of Dean Fund, December 31, 1922			$13,729.32

EXHIBIT C

CITY OF MANCHESTER

STATEMENT OF TRUST FUNDS

PART 1

Library Trust Funds

In Custody of Treasurer of Carpenter Memorial Library

EATON FUND

Cash on Deposit—			
Hillsborough County Savings Bank, Book No. 106:			
January 1, 1922 Balance	$2,953.45		
Add—Interest on Deposit	118.05		
		$3,071.50	
Deduct—Withdrawals		126.35	
December 31, 1922 Balance			$2,945.15
Merrimack River Savings Bank, Book No. 39196:			
January 1, 1922 Balance		$1,458.23	
Add—Interest on Deposit		66.51	
December 31, 1922 Balance			1,524.74
Total of Eaton Fund, December 31, 1922			$4,469.89

HOSLEY FUND—INCOME ACCOUNT

Cash on Deposit—		
Amoskeag Savings Bank, Book No. 147827:		
January 1, 1922 Balance	$1,598.76	
Add—Interest on Deposit	35.95	
December 31, 1922 Balance		$1,634.71

EXHIBIT C
CITY OF MANCHESTER
STATEMENT OF TRUST FUNDS

PART 1

Library Trust Funds

In Custody of Treasurer of Carpenter Memorial Library

ELLIOTT FUND

Cash on Deposit—			
Hillsborough County Savings Bank, Book No. 104:			
January 1, 1922 Balance	$2,237.33		
Add—Interest on Deposit	89.41		
		$2,326.74	
Deduct—Withdrawals		39.20	
December 31, 1922 Balance			$2,287.54
Merrimack Savings Bank, Book No. 6423:			
January 1, 1922 Balance	$2,781.97		
Add—Interest on Deposit	126.77		
December 31, 1922 Balance			2,908.74
Total of Elliott Fund, December 31, 1922			$5,196.28

JONES FUND

Cash on Deposit—			
Mechanics Savings Bank, Book No. 11689:			
January 1, 1922 Balance	$5,143.58		
Add—Interest on Deposit	233.22		
		$5,376.80	
Deduct—Withdrawals		91.95	
December 31, 1922 Balance			$5,284.85

MICHAEL PROUT FUND

Cash on Deposit—			
Amoskeag Savings Bank, Book No. 106269:			
January 1, 1922 Balance		$2,801.34	
Add—Interest on Deposit		131.21	
December 31, 1922 Balance			$2,932.55

EXHIBIT C

CITY OF MANCHESTER

STATEMENT OF TRUST FUNDS

PART 1

Library Trust Funds

In Custody of Treasurer of Carpenter Memorial Library

Mechanics Savings Bank, Book No. 100664:			
January 1, 1922 Balance	$2,865.81		
Add—Interest on Deposit	129.37		
		$2,995.18	
Deduct—Withdrawals		315.11	
December 31, 1922 Balance			2,680.07
Mechanics Savings Bank, Book No. 7329:			
January 1, 1922 Balance	$2,493.71		
Add—Interest on Deposit	111.66		
		$2,605.37	
Deduct—Withdrawals		140.95	
December 31, 1922 Balance			2,464.42
Total of Prout Fund, December 31, 1922			$8,077.04

EMILY A. SMITH FUND

Cash on Deposit—			
Mechanics Savings Bank, Book No. 7189:			
January 1, 1922 Balance	$5,495.25		
Add—Interest on Deposit	249.68		
		$5,744.93	
Deduct—Withdrawals		120.45	
December 31, 1922 Balance			$5,624.48

EXHIBIT C

CITY OF MANCHESTER

STATEMENT OF TRUST FUNDS

PART 2

CEMETERY AND LIBRARY TRUST FUNDS

IN CUSTODY OF CITY TREASURER

Library Trust Funds:

MOODY CURRIER FUND

Cash on Deposit—			
Amoskeag Savings Bank, Book No. 123865:			
January 1, 1922 Balance	$5,000.00		
Add—Interest on Deposit	228.03		
		$5,228.03	
Deduct—Withdrawals		228.03	
December 31, 1922 Balance			$5,000.00

JOHN HOSLEY FUND

Cash on Deposit—			
Mechanics Savings Bank, Book No. 12466:			
January 1, 1922 Balance	$5,033.33		
Add—Interest on Deposit	244.44		
		$5,277.77	
Deduct—Withdrawals		277.77	
December 31, 1922 Balance			5,000.00
Total Library Trust Funds in Custody of City Treasurer			$10,000.00

Cemetery Trust Funds:

MERRILL YARD

Cash on Deposit—	
Amoskeag Savings Bank, Book No. 69517:	
January 1, 1922 Balance	$1,002.71
Add—Interest on Deposit	44.72
Forward to next page	$1,047.43

EXHIBIT C

CITY OF MANCHESTER

STATEMENT OF TRUST FUNDS

PART 2

Cemetery and Library Trust Funds

In Custody of City Treasurer

MERRILL YARD

Forward from preceding page	$1,047.43		
Deposits	113.74		
		$1,161.17	
Deduct—Withdrawals		69.00	
December 31, 1922 Balance.....			$1,092.17
Securities on Hand—			
1—$1,000.00 4% City of Manchester Hospital Bond		$1,000.00	
1—$1,000.00 5% City of Manchester School Bond		1,000.00	
			2,000.00
Total of Merrill Yard Trust Funds, December 31, 1922			$3,092.17

PISCATAQUOG CEMETERY

Cash on Deposit—		
Amoskeag Savings Bank, Book No. 126851:		
January 1, 1922 Balance	$1,326.64	
Interest on Deposit	59.67	
December 31, 1922 Balance		$1,386.31
Amoskeag Savings Bank, Book No. 126852:		
January 1, 1922 Balance	$45.00	
Interest on Deposit	2.03	
December 31, 1922 Balance.....		47.03
Forward to next page		$1,433.34

EXHIBIT C

CITY OF MANCHESTER

STATEMENT OF TRUST FUNDS

PART 2

Cemetery and Library Trust Funds

In Custody of City Treasurer

PISCATAQUOG CEMETERY

Forward from preceding page			$1,433.34
Amoskeag Savings Bank, Book No. 126853:			
January 1, 1922 Balance		$1,217.02	
Interest on Deposit		54.76	
December 31, 1922 Balance			1,271.78
Amoskeag Savings Bank, Book No. 126854:			
January 1, 1922 Balance	$6,361.53		
Interest on Deposit	292.84		
Deposits	802.50		
		$7,456.87	
Withdrawals		376.75	
December 31, 1922 Balance			7,080.12
Total of Piscataquog Cemetery Trust Funds, December 31, 1922			$9,785.24

AMOSKEAG CEMETERY

Cash on Hand—			$100.00
Since deposited in Amoskeag Savings Bank, Book No. 151322			

VALLEY CEMETERY

Cash on Deposit—			
Mechanics Savings Bank, Book No. 5569:			
January 1, 1922 Balance	$8,148.15		
Interest on Deposit	378.36		
Deposited	240.01		
		$8,766.52	
Forward to next page		$8,766.52	

EXHIBIT C

CITY OF MANCHESTER

STATEMENT OF TRUST FUNDS

PART 2

Cemetery and Library Trust Funds

In Custody of City Treasurer

VALLEY CEMETERY

Forward from preceding page		$8,766.52	
Withdrawals		812.76	
December 31, 1922 Balance			$7,953.76
Amoskeag Savings Bank, Book No. 68808:			
January 1, 1922 Balance	$1,213.94		
Interest on Deposit	52.62		
Deposits	10,146.00		
		$11,412.56	
Withdrawals		5,036.56	
December 31, 1922 Balance			6,376.00
Hillsborough County Savings Bank, Book No. 16072:			
January 1, 1922 Balance	$1,307.02		
Interest on Deposit	92.95		
Deposits	3,002.50		
		$4,402.47	
Withdrawals		1,340.00	
December 31, 1922 Balance			3,062.47
Total Cash on Deposit			$17,392.23

CITY OF MANCHESTER BONDS

Securities on Hand—		
5 $1,000.00 4% School	$5,000.00	
15 1,000.00 5% School	15,000.00	
10 1,000.00 4% Hospital	10,000.00	
10 1,000.00 4% Refunding Cemetery	10,000.00	
Forward to next page	$40,000.00	

EXHIBIT C

CITY OF MANCHESTER

STATEMENT OF TRUST FUNDS

PART 2

Cemetery and Library Trust Funds

In Custody of City Treasurer

VALLEY CEMETERY

Forward from preceding page	$40,000.00	
LIBERTY BONDS		
3 $5,000 4¼% Second Liberty Loan	15,000.00	
Total Securities on Hand		$55,000.00
Total Cash and Securities		72,392.23
Less—Amount due Pine Grove Cemetery Fund		1,000.00
Total of Valley Cemetery Fund—December 31, 1922		$71,392.23

PINE GROVE CEMETERY

Cash on Deposit—			
Manchester Savings Bank, Book No. 50420:			
January 1, 1922 Balance	$14,445.02		
Interest on Deposit	629.81		
		$15,074.83	
Withdrawals		10,000.00	
December 31, 1922			$5,074.83
Merrimack River Savings Bank, Book No. 57755:			
January 1, 1922 Balance	$39,973.24		
Interest on Deposits	1,715.14		
Deposits	2,566.85		
		$44,255.23	
Withdrawals		27,564.00	
December 31, 1922 Balance			16,691.23
Forward to next page			$21,766.06

EXHIBIT C

CITY OF MANCHESTER

STATEMENT OF TRUST FUNDS

PART 2

Cemetery and Library Trust Funds In Custody of City Treasurer

PINE GROVE CEMETERY

Forward from preceding page			$21,766.06
Mechanics Savings Bank, Book No. 3413:			
January 1, 1922 Balance	$11,546.44		
Interest on Deposit	519.57		
		$12,066.01	
Withdrawals		10,000.00	
December 31, 1922 Balance			2,066.01
Mechanics Savings Bank, Book No. 4407:			
January 1, 1922 Balance		$12,528.13	
Interest on Deposit		517.33	
Deposits		296.55	
December 31, 1922 Balance			13,342.01
Mechanics Savings Bank, Book No. 4522:			
January 1, 1922 Balance		$1,444.71	
Interest on Deposit		80.73	
Deposits		550.00	
December 31, 1922 Balance		2,075.44	
Cash on Hand—Deposited January 5, 1923		500.00	
			2,575.44
Cash on Deposit:			
Hillsborough County Savings Bank, No. 16073:			
January 1, 1922 Balance	$3,049.76		
Interest on Deposit	194.97		
Deposits	6,657.50		
		$9,902.23	
Forward to next page		$9,902.23	$17,983.46

EXHIBIT C

CITY OF MANCHESTER

STATEMENT OF TRUST FUNDS

PART 2

Cemetery and Library Trust Funds In Custody of City Treasurer

PINE GROVE CEMETERY

Forward from preceding page		$9,902.23	$17,983.46
Withdrawals		574.07	
December 31, 1922 Balance			9,328.16
Hillsborough County Savings Bank, Book No. 20250:			
Deposits	$77,046.37		
Interest on Deposit	434.41		
		$77,480.78	
Withdrawals		59,537.77	
December 31, 1922 Balance			17,943.01
Cash on Hand			*11,069.47
Since deposited as follows:			
Amoskeag Savings Bank, Book No. 151323			
Total Cash on Hand and on Deposit			$78,090.16

Securities on Hand—

CITY OF MANCHESTER BONDS

50 $1,000.00 4% Fire Department Equipment	$50,000.00	
50 $1,000.00 4% School	50,000.00	
10 $1,000.00 4% Refunding Cemetery	10,000.00	
36 $1,000.00 5% School	36,000.00	
9 $1,000.00 4% Hospital	9,000.00	
35 $1,000.00 4% Water Refunding	35,000.00	
5 $1,000.00 5% School	5,000.00	
2 $1,000.00 5% School	2,000.00	

LIBERTY BONDS

20 $1,000.00 4¼% Fourth Liberty Loan	20,000.00	
Forward to next page	$217,000.00	$78,090.16

EXHIBIT C

CITY OF MANCHESTER

STATEMENT OF TRUST FUNDS

PART 2

Cemetery and Library Trust Funds In Custody of City Treasurer

PINE GROVE CEMETERY

Forward from preceding page	$217,000.00	$78,090.16
7 $5,000.00 4¼% Second Liberty Loan	35,000.00	
Total Securities on Hand		252,000.00
Due from Valley Cemetery Fund		1,000.00
Total of Pine Grove Cemetery Trust Fund, December 31, 1922		$331,090.16

*Cash on Hand should have been $11,222.82—Check for the difference $135.35 drawn on March 1, 1923.

HANNAH CURRIER FUND

Cash on Deposit—			
Merrimack River Savings Bank, Book No. 42740:			
January 1, 1922 Balance	$676.73		
Interest on Deposit	30.42		
		$707.15	
Withdrawals		25.00	
December 31, 1922 Balance			$682.15

E. W. HARRINGTON FUND

Cash on Deposit—			
Manchester Savings Bank, Book No. 108743:			
January 1, 1922 Balance	$2,391.95		
Interest on Deposit	108.53		
		$2,500.48	
Withdrawals		25.00	
December 31, 1922 Balance			$2,475.48

EXHIBIT C
CITY OF MANCHESTER
STATEMENT OF TRUST FUNDS
PART 2

Cemetery and Library Trust Funds In Custody of City Treasurer

OLIVER GOULD FUND

Cash on Deposit—			
Manchester Savings Bank, Book No. 94650:			
January 1,1922 Balance	$500.00		
Interest on Deposit	22.79		
		$522.79	
Withdrawals		22.79	
December 31, 1922 Balance			$500.00

EMILY E. KELLEY FUND

Cash on Deposit—			
Mechanics Savings Bank, Book No. 7815:			
January 1, 1922 Balance	$2,540.66		
Interest on Deposit	115.57		
		$2,656.23	
Withdrawals		112.65	
December 31, 1922 Balance			$2,543.58

MARY F. NICHOLS FUND

Cash on Deposit—			
Manchester Savings Bank, Book No. 113370:			
January 1, 1922 Balance	$543.08		
Interest on Deposit	24.63		
		$567.71	
Withdrawn		10.00	
December 31, 1922 Balance			$557.71

GALE FUND—INCOME ACCOUNT

Cash on Deposit—			
Amoskeag Savings Bank, Book No. 34108:			
January 1, 1922 Balance	$312.85		
Interest on Deposit	13.90		
		$326.75	
Withdrawals		8.00	
December 31, 1922 Balance			$318.75

EXHIBIT C

CITY OF MANCHESTER

STATEMENT OF TRUST FUNDS

PART 2

Cemetery and Library Trust Funds

In Custody of City Treasurer

EDITH F. STARK FUND

Cash on Deposit—			
Amoskeag Savings Bank, Book No. 122381:			
January 1, 1922 Balance		$1,212.10	
Interest on Deposit		54.54	
December 31, 1922 Balance			$1,266.64

BARTON AND HILL FUND

Cash on Deposit—			
Manchester Savings Bank, Book No. 115154:			
January 1, 1922 Balance	$1,390.28		
Interest on Deposit	62.55		
		1,452.83	
Withdrawals		25.00	
December 31, 1922 Balance			$1,427.83

LUCY E. HODGE FUND

Cash on Deposit—			
Manchester Savings Bank, Book No. 115190:			
January 1, 1922 Balance	$210.71		
Interest on Deposit	9.54		
		$220.25	
Withdrawals		5.00	
December 31, 1922 Balance			$215.25

JAMES R. STRAW FUND

Cash on Deposit—			
Hillsborough County Savings Bank, Book No. 20719:			
June 17, 1922 Deposit		$200.00	
Interest on Deposit		2.00	
December 31, 1922 Balance			$202.00

EXHIBIT C

CITY OF MANCHESTER

STATEMENT OF TRUST FUNDS

PART 2

Cemetery and Library Trust Funds

In Custody of City Treasurer

CLARENCE M. WOODBURY FUND

Cash on Deposit—			
Hillsborough County Savings Bank,			
Book No. 20357:			
February 2, 1922 Deposit	$100.00		
Interest on Deposit	2.67		
		$102.67	
Withdrawn		2.00	
December 31, 1922 Balance			$100.67

EXHIBIT C
CITY OF MANCHESTER
STATEMENT OF TRUST FUNDS

SUMMARY OF TRUST FUNDS

PART 3

Library Trust Funds:

	Value Jan. 1, 1922	Income For Year	Deposits During Year	Withdrawals During Year	Value Dec. 31 1922
Dean Fund	$13,717.56	$622.68		$610.92	$13,729.32
Elliott Fund	5,019.30	216.18		39.20	5,196.28
Eaton Fund	4,411.68	184.56		126.35	4,469.89
Smith Fund	5,495.25	249.68		120.45	5,624.48
Prout Fund	8,160.86	372.24		456.06	8,077.04
M. Currier Fund	5,000.00	228.03		228.03	5,000.00
Income Account	890.37				890.37
Jones Fund	5,143.58	233.22		91.95	5,284.85
Hosley Fund	5,033.33	244.44		277.77	5,000.00
Income Account	1,598.76	35.95			1,634.71
	$54,470.69	$2,386.98		$1,950.73	$54,906.94

Cemetery Trust Funds:

Perpetual Care—					
Pine Grove	$276,938.98*		$15,425.28		*$292,364.26
Income Account	30,454.03	$15,947.71		$7,675.84	38,725.90
Valley	52,021.87		531.00		52,552.87
Income Account	17,622.24	3,406.43		2,189.31	18,839.36

Piscataquog	7,120.82		450.00		7,570.82
Income Account	2,181.87	409.30		376.75	2,214.42
Merrill Yard	2,087.89		23.74		2,111.63
Income Account	914.82	134.72		69.00	980.54
Amoskeag			100.00		1,000.00
Private—					
Gould	500.00	22.79		22.79	500.00
Kelley	2,540.66	115.57		112.65	2,543.58
Nichols	543.08	24.63		10.00	557.71
Stark	1,212.10	54.54			1,266.64
Barton and Hill	1,390.28	62.55		25.00	1,427.83
Hodge	210.71	9.54		5.00	215.25
H. Currier	676.73	30.42		25.00	682.15
Harrington	2,391.95	108.53		25.00	2,475.48
Gale	312.85	13.90		8.00	318.75
Straw		2.00	200.00		202.00
Woodbury		2.67	100.00		100.67
Total	$399,120.88	$20,345.30	$16,830.02	$10,546.34	*$425,749.86
Suncook Valley R. R. Stock	$50,000.00				$50,000.00
Grand Total	$503,591.57	$22,732.28	$16,830.02	$12,497.07	$530,656.80

*All should be increased by the difference in cash on hand—Pine Grove Cemetery—December 31, 1923, $153.35.

EXHIBIT D
CITY OF MANCHESTER
STATEMENT OF SINKING FUND

REFUNDING LOAN, DUE APRIL 1, 1925

Cash on deposit—			
Hillsborough County Savings Bank; Book No. 20558			
Deposits	$25,549.43		
Interest on Deposits	313.25		
		$25,862.68	
Withdrawals		5,029.99	
December 31, 1922 Balance			$20,832.71
Securities on hand—			
5—$1,000.00 3½% City of Manchester Fire Alarm Bonds		5,000.00	
22— 1,000.00 3½% City of Manchester Refunding Loan		22,000.00	
Total Securities			27,000.00
Total of Fund—December 31, 1922			$47,832.71

REFUNDING CITY LOAN, DUE APRIL 1, 1927

Cash on Deposit—			
Hillsborough County Savings Bank; Book No. 20380:			
Deposit		$500.00	
Interest on Deposit		11.67	
December 31, 1922 Balance			$511.67
Manchester Savings Bank, Book No. 93112:			
January 1, 1922 Balance	$8,462.74		
Interest on Deposit	341.41		
Deposits	12,374.98		
		$21,179.13	
Withdrawals		10,160.78	
December 31, 1922 Balance			$11,018.35
Total Cash on Deposit			11,530.02
Securities on Hand—			
10—$1,000.00 4% City of Manchester Sewer Loan Bonds		$10,000.00	
2— 500.00 5% City of Manchester School Bonds		1,000.00	
19— 1,000.00 5% City of Manchester School Bonds		19,000.00	
Total Securities			30,000.00
Total of Fund, December 31, 1922			$41,530.02

EXHIBIT D
CITY OF MANCHESTER
STATEMENT OF SINKING FUNDS

REFUNDING LOAN, DUE APRIL 1, 1929

Cash on Deposit—			
Manchester Savings Bank; Book No. 110686:			
January 1, 1922 Balance	$22,417.37		
Interest on Deposit	918.76		
Deposit	7,000.00		
		$30,336.13	
Withdrawals		10,160.78	
December 31, 1922 Balance			$20,175.35
Securities on Hand—			
10—$1,000.00 4% City of Manchester Highway Bonds			10,000.00
Total of Fund, December 31, 1922			$30,175.35

IMPROVEMENT LOAN—SERIES E—DUE APRIL 1, 1930

Cash on Deposit—			
Merrimack River Savings Bank; Book No. 74146:			
Deposits		$5,835.99	
Interest on Deposit		28.06	
			$5,864.05
Manchester Savings Bank; Book No. No. 97968:			
January 1, 1922 Balance	$31,673.01		
Interest on Deposits	905.10		
Deposits	7,575.00		
		$40,153.11	
Withdrawals		30,025.84	
December 31, 1922 Balance			10,127.27
Total Cash			$15,991.32
Securities on Hand—			
3—$1,000.00 3½% City of Manchester Refunding Loan		$3,000.00	
10—$1,000.00 4½% City of Manchester Fire Department Equipment Bonds		10,000.00	
20—$1,000.00 4½% City of Manchester School Bonds		20,000.00	
5—$5,000.00 3½% City of Boston Subway Bonds		25,000.00	
Total Securities			58,000.00
Total of Fund, December 31, 1922			$73,991.32

EXHIBIT D

CITY OF MANCHESTER

STATEMENT OF SINKING FUNDS

SUMMARY

Total Value of Sinking Funds, January 1, 1922	$254,431.68
Add—Income on Cash and Securities	9,597.72
Addition to Funds from Appropriation	9,500.00
Total	273,529.40
Deduct—Loan Paid—Due July 1, 1922	80,000.00
Total Value of Sinking Funds, December 31, 1922	$193,529.40

The securities on hand were all personally examined on June 2, 1923. Note was taken to see that all unmatured coupons were intact. The cash on deposit in the various Savings Banks was verified by examination of the bank books. The income from the several funds was figured and checked and found to have been duly reported to the City Auditor.

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF INDEBTEDNESS

PART 1

LOANS AUTHORIZED DURING THE YEAR 1922

Purpose of Loan	Amount Authorized	Cash Received	Discount Suffered	Sold for
New Schools and Equipment	$600,000.00	$585,282.00	$14,718.00	97.547
Macadamizing and New Highways	150,000.00	146,896.50	3,103.50	97.931
New Sewers	300,000.00	293,793.00	6,207.00	97.931
New Sewers	100,000.00			
New Schools and Equipment	300,000.00	296,643.00	3,357.00	98.881
Motor Fire Apparatus	60,000.00	59,600.00	400.00	99.000
New Schools and Equipment	300,000.00	294,330.00	5,670.00	98.110
Total	$1,810,000.00	$1,676,544.50	$33,455.50	

Total Loans Authorized but not Issued, January 1, 1922		
Amoskeag Bridge	$45,000.00	
McElwain Bridge, Plans	15,000.00	
McElwain Bridge	900,000.00	
Kelley Street Sewer	100,000.00	
Highway Department—Temporary Loan	32,800.00	
Repairs to Spring Street School	20,000.00	
Weston School Equipment	2,000.00	
		$1,114,800.00
Loans Authorized During Year, as listed above		1,810,000.00
Total		$2,924,800.00

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF INDEBTEDNESS

PART 1

LOANS AUTHORIZED DURING THE YEAR 1922

Deduct—Reduction in Amoskeag Bridge Loan		$45,000.00	
Loans Issued—			
Authorized in 1922		1,710,000.00	
Authorized previous to 1922—			
Repairs to Spring Street School	$20,000.00		
Kelley Street Sewer	100,000.00	120,000.00	1,875,000.00
Total Loans Authorized but not Issued, December 31, 1922			$1,049,800.00
McElwain Bridge Plans		$15,000.00	
McElwain Bridge		900,000.00	
New Sewers		100,000.00	
Highway Department—Temporary Loan		32,800.00	
Weston School Equipment		2,000.00	
As above			$1,049,800.00

All the securities in the Trust Funds were personally examined on June 1, 1923. Note was taken to see that all unmatured coupons were intact. All the cash on deposit in the various banks was verified by examination of the bank books. The cash on hand at the close of the year was satisfactorily traced to the Savings Bank where it has been deposited since then. The income from the various funds was figured and checked and found to have been duly reported to the City Auditor.

The total cash withdrawn from the funds was found to have been used for legitimate expenses.

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF INDEBTEDNESS

PART 2

TOTAL MUNICIPAL INDEBTEDNESS DECEMBER 31, 1922

Date of Issue	Purpose of Loan	Date Due	Rate of Interest	Original Amount	Present Amount
April 1, 1905	Refunding Loan	April 1, 1925	3½%	$50,000.00	$50,000.00
April 1, 1907	Refunding Loan	April 1, 1927	4 %	50,000.00	50,000.00
April 1, 1909	Refunding Loan	April 1, 1929	3½%	50,000.00	50,000.00
April 1, 1910	Highways, Sewers & Parks	April 1, 1930	3½%	100,000.00	100,000.00
July 1, 1911	Rimmon District School	July 1, 1931	3½%	103,000.00	48,000.00
July 1, 1911	Bridge Construction	July 1, 1923	4 %	60,000.00	5,000.00
July 1, 1912	Highways, Sewers & Bridges	July 1, 1932	3½%	100,000.00	50,000.00
September 1, 1912	Central Fire Station	September 1, 1932	3½%	105,000.00	55,000.00
July 1, 1913	Refunding Cemetery Loan	July 1, 1923	4 %	20,000.00	2,000.00
July 1, 1913	Kelley Street Bridge	July 1, 1933	4 %	100,000.00	55,000.00
October 1, 1913	Highways and Sewers	October 1, 1933	4 %	100,000.00	55,000.00
July 1, 1914	Highways and Sewers	July 1, 1934	4 %	100,000.00	60,000.00
March 1, 1915	Destructor Plant, Highways, Sewer and Schools	March 1, 1935	4 %	150,000.00	115,000.00
June 1, 1915	Construction of Hospital	June 1, 1930	4 %	75,000.00	40,000.00
July 1, 1915	Refunding Water Loan	July 1, 1926	4 %	100,000.00	80,000.00
August 1, 1915	Elm St. Bridge & Sewers	August 1, 1930	4 %	75,000.00	40,000.00
August 1, 1916	Highways and Sewers	August 1, 1936	4 %	100,000.00	70,000.00
August 1, 1916	Bakersville School	August 1, 1936	4 %	100,000.00	70,000.00
July 1, 1917	Refunding Cemetery Loan	July 1, 1928	4 %	30,000.00	18,000.00
August 1, 1917	Highways, Fire, Schools and Health Departments	August 1, 1937	4 %	200,000.00	150,000.00
March 1, 1919	Highways and Sewers	March 1, 1939	4 %	300,000.00	225,000.00
August 1, 1920	New Schools & Equipment	August 1, 1940	5 %	350,000.00	315,000.00
September 1, 1920	Cemetery Brook Culvert	September 1, 1930	5 %	25,000.00	20,000.00
January 1, 1921	New Schools & Equipment	January 1, 1941	5 %	300,000.00	285,000.00
Forward to next page				$2,734,000.00	$2,008,000.00

EXHIBIT E

CITY OF MANCHESTER

STATEMENT OF INDEBTEDNESS

PART 2

TOTAL MUNICIPAL DEBT—DECEMBER 31, 1922

Date of Issue	Purpose of Loan	Date Due	Interest Rate of	Amount Original	Amount Present
Forward from preceding page				$2,734,000.00	$2,008,000.00
April 1, 1921	Motor Fire Apparatus and Drill Tower	April 1, 1930	5 %	18,000.00	16,000.00
April 1, 1921	New Schools and Equipment	April 1, 1941	5 %	63,000.00	59,000.00
May 1, 1921	New Schools and Equipment	May 1, 1941	5 %	300,000.00	285,000.00
June 1, 1921	Highway Department	June 1, 1926	5 %	25,000.00	20,000.00
June 1, 1921	Amoskeag Bridge	June 1, 1936	5 %	145,000.00	135,000.00
July 1, 1921	New Sewers	July 1, 1941	5 %	50,000.00	47,000.00
August 1, 1921	Highways	August 1, 1926	5 %	150,000.00	120,000.00
October 1, 1921	New Schools & Equipment	October 1, 1941	5 %	300,000.00	285,000.00
January 1, 1922	Repairs to Spring St. School	January 1, 1942	4½%	20,000.00	20,000.00
October 1, 1921	Kelley Street Sewer	October 1, 1941	4 %	100,000.00	95,000.00
March 1, 1922	New Schools & Equipment	March 1, 1942	4 %	600,000.00	600,000.00
July 1, 1922	Highways	July 1, 1927	4 %	150,000.00	150,000.00
July 1, 1922	New Sewers	July 1, 1942	4 %	300,000.00	300,000.00
September 1, 1922	New Schools & Equipment	September 1, 1942	4 %	300,000.00	300,000.00
October 1, 1922	Motor Fire Apparatus	October 1, 1942	4 %	60,000.00	60,000.00
December 1, 1922	New Schools & Equipment	December 1, 1942	4 %	300,000.00	300,000.00
	Total Bonded Indebtedness			$5,624,000.00	$4,800,000.00

SUMMARY

Total Municipal Debt, January 1, 1922	$3,349,300.00
Add—Loans Issued During Year	1,830,000.00
Total	$5,179,300.00
Deduct—Loans Paid During Year	379,300.00
Total Municipal Debt, December 31, 1922 (Exclusive of Temporary Revenue Loans)	$4,800,000.00

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF INDEBTEDNESS

PART 3

TEMPORARY REVENUE LOANS

Temporary Revenue Loans Unpaid, January 1, 1922—				
Due March 9, 1922			$400,000.00	
Due June 15, 1922			400,000.00	
Due December 19, 1919			18,000.00	
				$818,000.00
Temporary Revenue Loans Issued During the Year—				
Date Issued	Date Due	Interest	Amount	
February 15,1922	December 15, 1922	4.35	$300,000.00	
April 13, 1922	December 13, 1922	3.98	300,000.00	
May 19, 1922	December 1, 1922	3.50	400,000.00	
June 8, 1922	December 8, 1922	3.57	400,000.00	
August 10, 1922	December 11, 1922	3.39	300,000.00	
December 30, 1922	Demand	5.00	30,000.00	
Total Revenue Loans Issued				1,730,000.00
Total				$2,548,000.00
Deduct—Temporary Revenue Loans Paid During Year				2,518,000.00
Temporary Revenue Loans Unpaid, December 31, 1922—				
Due—Demand Note				$30,000.00

All loans issued were checked with the resolutions as passed by the Board of Mayor and Aldermen. The discount on all bonds sold was verified and the net proceeds received satisfactorily traced to the City Treasurer's cash book. The City's note book was examined to see that all temporary loans issued had been duly recorded. All cash paid out to meet maturing obligations was found to have been properly recorded as a deduction of the City's municipal debt.

EXHIBIT F

CITY OF MANCHESTER

STATEMENT OF TAX COLLECTOR'S DEPARTMENT

Taxes 1911	$407.60
Taxes 1912	398.26
Taxes 1913	167.56
Taxes 1914	71.92
Taxes 1915	105.05
Taxes 1916	910.29
Taxes 1917	340.95
Total Taxes Previous to 1918 Uncollected December 31, 1922	$2,401.63

Since the Board of Mayor and Aldermen have voted to abate all taxes previous to the year 1918, no attempt has been made to verify the above balances. In consequence of this vote and as the order has not yet been fully complied with, I would suggest that proper action be taken to remove the above balances from the City Auditor's ledger, thereby causing the same to disappear from the City's financial statement.

TAXES—1918

January 1, 1922	Balance due		$4,704.96
	Add—Voluntary Taxes		2.00
	Total		$4,706.96
	Deduct—Abatements	$22.00	
	Cash Collected	34.00	
			56.00
December 31, 1922	Balance due		$4,650.96

VERIFICATION

Open accounts in Tax Ledgers, as added and listed	$5,082.53
Add—Payments made in 1923	2.00
Total	$5,084.53
Balance due, per City Auditor's Ledger	4,650.96
Difference	$433.57

TAXES—1919

January 1, 1922	Balance due		$6,671.05
	Add—Voluntary Taxes		21.00
	Total		$6,692.05
	Deduct—Abatements	$63.00	
	Cash collected	171.12	
			234.12
December 31, 1922	Balance due		$6,457.93

EXHIBIT F

CITY OF MANCHESTER

STATEMENT OF TAX COLLECTOR'S DEPARTMENT

VERIFICATION

Open accounts in Tax Ledgers, as added and listed	$6,927.63
Add—Payments made in 1923	21.79
Total	$6,949.42
Balance due, per City Auditor's ledger	6,457.93
Difference	$491.49

TAXES—1920

January 1, 1922	Balance due		$20,629.61
	Add—Adjustment for errors located		2.54
	Balance due as per 1921 Audit Report		$20,632.15
	Add—Voluntary Taxes	$25.00	
	Adjustment due to error in Warrant	.90	
			25.90
	Total		$20,658.05
	Deduct—Abatements	$514.67	
	Cash Collected	2,144.97	
			2,659.64
December 31, 1922	Balance due		$17,998.41

VERIFICATION

Open accounts in Tax Ledgers, as added and listed	$18,194.82
Add—Payments made in 1923	69.03
Total	$18,263.85
Balance due per City Auditor's ledger	17,998.41
Difference	$265.44

TAXES—1921

January 1, 1922	Balance due	$270,151.90
	Add—Adjustment for errors located	251.81
	Total	$270,403.71
	Deduct—Cash paid May 31, 1922 for 1921	125.50
	Balance due per 1921 Audit Report	$270,278.21

EXHIBIT F

CITY OF MANCHESTER

STATEMENT OF TAX COLLECTOR'S DEPARTMENT

Forward from preceding page		$270,278.21
Add—Voluntary Taxes		1,049.00
Total		$271,327.21
Deduct—Abatements	$7,398.29	
Cash collected	216,879.58	
		224,277.87
Total		$47,049.34
Deduct—Cash paid May 31, 1922 for 1922 Omitted from report of December 31, 1921		18.00
December 31, 1922 Balance due		$47,031.34

VERIFICATION OF 1921 TAXES

Open accounts in Tax Ledgers, as added and listed		$46,432.28
Add—Payments made from January 1, 1923 to April 30, 1923	$708.40	
Abatements during this period	75.93	
		784.33
Total		$47,216.61
Deduct—Voluntary Taxes		186.00
Open accounts in Tax Ledgers as of December 31, 1922		$47,030.61
Balance due per City Auditor's ledger		$47,031.34
Balance due per open accounts as verified		47,030.61
Difference		$ .73

TAXES—1922

June 17, 1922	Tax Warrant (Poll)		$220,102.00
July 10, 1922	Tax Warrant (Property)		2,812,818.38
	Additional Warrants		916.35
	Total		$3,033,836.73
	Deduct—Abatements	$7,498.59	
	Cash collected	2,736,927.70	
			2,744,426.29
December 31, 1922	Balance due per City Auditor's ledger		$289,410.44
	Add—Adjustment for errors located		91.70
December 31, 1922	Correct balance due		$289,502.14

EXHIBIT F

CITY OF MANCHESTER

STATEMENT OF TAX COLLECTOR'S DEPARTMENT

VERIFICATION

Open accounts in Tax Ledgers, as added and listed		$106,599.43
Add—Cash payments January 1, 1923 to April 24, 1923	$183,155.29	
Abatements during this period	4,989.13	
		188,144.42
Total		$294,743.85
Deduct—Voluntary Taxes	$5,218.00	
Additional Warrants	13.00	
		5,231.00
Open accounts as of December 31, 1922		$289,512.85

The open accounts in the tax ledgers for the years 1918, 1919, 1920, 1921 and 1922, were added, listed and compared with the balances as shown by the City Auditor's ledger. Reference to the above verifications will show the result of this comparison. The cash books were checked to the tax ledgers and the cash found to be properly turned over to the City Treasurer and reported to the City Auditor. Whatever clerical errors were discovered were rectified soon after discovery.

EXHIBIT G

CITY OF MANCHESTER

STATEMENT OF WATER DEPARTMENT

Accounts Receivable

January 1, 1922	Balance due		$531.06
	Bills Rendered		
	Water Rents	$161,422.19	
	Miscellanoeus	7,427.18	
			168,849.37
	Total		$169,380.43
	Cash Collected	167,339.98	
	Bills Abated	1,173.49	
			168,513.47
December 31, 1922	Balance due		$866.96

VERIFICATION

Bills uncollected as listed from Card Ledger, May 5, 1923:			
Water Rents		$2,389.56	
Miscellaneous		683.49	
			$3,073.05
Bills abated January 1, 1923 to May 5, 1923			223.71
Cash collected from January 1, 1923 to May 5, 1923			
Rents		78,953.78	
Fines		261.20	
Building		205.00	
Miscellaneous	$1,825.42		
Less—Bills from April 1 to May 5	699.35		
		1,126.07	
			80,546.05
Total			$83,842.81
Deduct—Bills rendered January 1, 1923 to May 5, 1923			82,975.85
Bills uncollected December 31, 1922 (as above)			$866.96

The accounts receivable were listed from the card ledger on May 5, 1923. This figure was then reconciled with the bills sent out, cash collected and bills abated from January 1, 1923 to May 5, 1923. In this way a proof was obtained of the amount outstanding on December 31, 1922. In addition, the payrolls and bill sheets were examined and checked with the records of the City Auditor. Everything in this department was found to be in excellent condition.

EXHIBIT H

CITY OF MANCHESTER

STATEMENT OF TREASURER'S DEPARTMENT

The cash on hand in the City Treasurer's office was personally counted on May 5, 1922. The following is a summary of the cash and cash items on hand on this date:

Cash in Drawer—		
Cash	$1,265.82	
Bond Interest Coupons	105.00	
Checks	488.97	
Receipts for Wages Advanced	56.65	
		$1,916.44
Cash in Safe		2,568.55
Cash on Deposit—Merchants National Bank		
Checking Account	39,428.14	
Special Account for Soldiers Bonus	8,640.27	
		48,068.41
Advance Payments—		
Pay Rolls	7,555.07	
Bills Payable	24,682.57	
		32,237.64
Cash Balance per Treasurer's Cash Book		$84,791.04

RECONCILIATION OF BANK BALANCE

The cash on deposit in the Merchants National Bank was reconciled personally with the bank statement as of April 30, 1923

Balance per Bank Statement, April 30, 1923	$87,177.24
Deduct—Outstanding Checks	4,071.59
Available Balance	$83,105.65
Balance per Check Book, April 30, 1923	$86,426.81
Deduct—School Teachers' Checks Issued in April but not entered in Check Book until May	3,321.16
Available Balance as above	$83,105.65

A copy of the above reconciliation together with a list of outstanding checks has been furnished to the City Treasurer.

RECONCILIATION OF CHECK BOOK

The check book was reconciled back to April 30, 1923, as follows:

Balance per Check Book, May 5, 1923	$39,428.14
Add—Checks Issued May 1-5 inclusive	65,854.88
Total	105,283.02
Deduct—Deposits of May 1 and 3	18,856.21
Balance per Check Book as Reconciled	$86,426.81

EXHIBIT H

CITY OF MANCHESTER

STATEMENT OF TREASURER'S DEPARTMENT

RECONCILIATION TO DECEMBER 31, 1922

Cash Balance as verified May 5, 1923		$84,791.04
Add—Disbursements—		
January	$213,831.33	
February	382,787.59	
March	283,222.23	
April	249,655.38	
		1,129,496.53
Total		1,214,287.57
Deduct—Receipts—		
January	$611,934.70	
February	50,558.11	
March	385,187.50	
April	96,125.65	
May 1-5	29,309.14	
		1,173,115.10
Cash Balance, December 31, 1922		$41,172.47

The cash book of the City Treasurer was added and listed from January 1, 1922 to May 5, 1923. All entries on the cash book were compared with the reports sent to the City Auditor. All warrants issued by the City Auditor were checked in detail with the cash book. The work in this department has been carried on in a careful and conscientious manner. Aside from a slight adjustment due to a clerical error in handling the cemetery accounts, every thing was found in a very satisfactory condition.

EXHIBIT I

CITY OF MANCHESTER

STATEMENT OF CITY CLERK'S DEPARTMENT

DOG LICENSES

Total payments to City Treasurer during 1922		$5,031.29
Special payment to City Treasurer January 7, 1922 for 1921 Dog Licenses		2,130.65
Payments for 1922 Dog Licenses		2,900.64
Total Licenses Issued per Dog Book		2,898.64
Amount Overpaid		$2.00

AMUSEMENT LICENSES

Total payments to City Treasurer during 1922		$2,693.50
Payments to City Treasurer on account of 1921 licenses		
January 7, 1922	$70.00	
July 11, 1922	50.50	
		120.50
Total Licenses Issued during 1922 per License Book Stub		$2,573.00

POOL, BILLIARDS AND BOWLING ALLEY LICENSES

Total payments to City Treasurer during 1922	$2,321.67
Payment to City Treasurer on account of 1921 licenses— July 11, 1922	67.17
Total Licenses Issued During 1922 per License Book Stubs	$2,254.50

JUNK LICENSES

Total payments to City Treasurer during 1922	$170.00
Payment to City Treasurer on account of 1921 licenses— July 11, 1922	22.00
Total Licenses Issued During 1922 per License Book Stubs	$148.00

MARRIAGE PERMITS

Total payments to City Treasurer during 1922		$765.00
Payment to City Treasurer on account of 1921 permits		
January 7, 1922	$46.00	
July 11, 1922	15.00	
		61.00
Balance		704.00
Total permits recorded		709.00
Due for 1922 Marriage Permits		5.00
Credit for overpayment on dog licenses (see above)		2.00
Payment to City Treasurer July 5, 1923		$3.00

EXHIBIT I

CITY OF MANCHESTER

STATEMENT OF CITY CLERK'S DEPARTMENT

SEWER PERMITS

Total payment to City Treasurer during 1922		$2,890.80
Payments to City Treasurer on account of 1921 permits—		
January 7, 1922	$163.50	
July 11, 1922	43.65	
		207.15
Fees Charged for Sewer Permits per Records in Engineer's Office		$2,683.65

AUTOMOBILE REGISTRATION PERMITS

Total payment to City Treasurer during 1922	$84,821.52
Payment to City Treasurer on account of 1921 permits—	
January 9, 1922	5,677.00
Payments during 1922 for 1922 permits	$79,144.52
Payment July 9, 1923 for 1922 permits (Collected December 1921)	17.59
Total of Duplicate Cards as added and listed	$79,162.11

ALL OTHER LICENSES AND FEES

Total Payments to City Treasurer during 1922		$1,534.78
Payments to City Treasurer on account of 1921 licenses, etc.		
January 7, 1922	$105.00	
July 7, 1922	8.40	
July 11, 1922	45.20	
		158.60
Payments during 1922 for 1922 licenses		1,376.18
Payment to City Treasurer July 9, 1923 (Collected in Dec. 1921)		23.21
Total Licenses Issued and Fees Charged per Records		$1,399.39

SUMMARY OF CASH RECEIPTS

Dog Licenses	$5,031.29
Amusement Licenses	2,693.50
Pool, Billiard and Bowling Alley Licenses	2,321.67
Junk Licenses	170.00
Marriage Permits	765.00
Sewer Permits	2,890.80
Automobile Registration Permits	84,821.52
All Other Licenses and Fees	1,534.78
Total	$100,228.56

All the financial records of the City Clerk's department were examined in detail. All license stubs, duplicate records and the like were checked to the City Clerk's cash book. All cash received from every source has been paid to the City Treasurer and in turn properly reported to the City Auditor.

EXHIBIT J

CITY OF MANCHESTER

STATEMENT OF AUDITOR'S DEPARTMENT

The various books, accounts and records as kept by the City Auditor were examined, added and verified. The postings to the general ledger were traced back to the books of original entry and authority for the transactions as contained therein was investigated.

The payrolls were compared with the warrants authorizing payment of same and then added and listed. This comparison showed that a few payrolls were missing and a list of these has been furnished to the City Auditor.

The bills and vouchers were compared with the bill sheets and the bill sheets added and listed. The total of the bill sheets were then checked with the warrants authorizing payment of same.

The warrants which are the City Treasurer's authority to disburse money were added and checked with the City Treasurer's cash book.

The duplicate copies of payments made to City Treasurer were compared with the entries on the cash receipt book. All were found to have been correctly entered and properly reported to the City Auditor by the City Treasurer.

The total cash receipts and expenditures for the year as analyzed and recorded by the City Auditor in a card record were added and listed. The total received and total disbursed agreed exactly with the summary of the City Treasurer's cash book.

Proof that the ledger was in balance was made by making a trial balance of the City Auditor's general ledger.

The budget for 1922 as passed by the Board of Mayor and Aldermen was checked to the appropriation ledger.

The resolutions passed by the Board of Mayor and Aldermen were read, and any that applied to the books of account were traced to see that they had been properly entered.

The accounts receivable were verified by taking an abstract of the accounts receivable ledger and supporting the departmental balance by lists of persons owing the various amounts. The departmental accounts receivable ledger is not proved every month with the accounts receivable as it should be. While the above mentioned lists were prepared with less difficulty than last year, there is still room for much improvement in this respect. Each month a detailed list should be prepared showing the names of the persons and the amounts owed by them to the various departments. The total of these departmental balances should then support the figure of accounts receivable as shown by the city's financial statement.

Whatever additional records were deemed necessary were examined and by various tests I satisfied myself that the bookkeeping work has been properly handled.

EXHIBIT K

CITY OF MANCHESTER

STATEMENT OF HEALTH DEPARTMENT

ACCOUNTS RECEIVABLE

January 1, 1922	Balance due	$9,550.02	
	Less—Abatements as suggested in my Last Report	7,389.70	
			$2,160.32
	Bills rendered during year		1,621.00
	Total		3,781.32
	Less—		
	Abatements	336.00	
	Cash Collected	399.25	
			735.25
	Balance		3,046.07
	Add—Audit Adjustments		12.00
December 31, 1922	Balance due		$3,058.07

RECONCILIATION WITH AUDITOR'S LEDGER

December 31, 1922 Balance due	$2,535.82
Add—Bills rendered in December—	
Not entered until January 1, 1923	510.75
Audit Adjustment	12.00
Total	3,058.57
Deduct—Audit Adjustment	.50
Outstanding as above	$3,058.07

MILK LICENSES

Total payments to City Treasurer during 1922	$505.00
Payments to City Treasurer on account of 1921 licenses	102.50
Balance to apply on 1922 licenses	402.50
Payment to City Treasurer February 6, 1923	9.50
Total Milk Licenses issued during 1922 as per Cards	$412.00

The bills rendered during the year were examined and checked. All bills abated or paid were satisfactorily accounted for and a detailed list showing the names of the persons owing the above amount, $3,058.07, furnished to the City Auditor.

The total number of milk licenses issued were added and listed from the card index. All cash received for these was found to have been paid to the City Treasurer and duly reported to the City Auditor.

The payroll and bill sheets of this department were examined and checked with the records of the City Auditor.

EXHIBIT L

CITY OF MANCHESTER

STATEMENT OF SCHOOL DEPARTMENT

ACCOUNTS RECEIVABLE

January 1, 1922	Balance due		$83.37
	Audit Adjustments for 1921		100.88
	Total due per Expert Auditor's Report		184.25
	Bills rendered during year		3,384.43
	Total		3,568.68
Less—			
	Cash Collected	$2,795.48	
	Bills Abated	504.20	
			3,299.68
December 31, 1922	Balance due (per Auditor's ledger		269.00
	Audit Adjustments for 1922		7.80
December 31, 1922	Balance due (per report)		$276.80

The bills rendered during the year were examined and checked. A list showing the names of the persons owing the above amount $276.80, has been furnished to the City Auditor. The payrolls and bill sheets of this department were verified by comparison with the records of the City Auditor.

EXHIBIT M

CITY OF MANCHESTER

STATEMENT OF MUNICIPAL COURT DEPARTMENT

Total payments to City Treasurer during 1922.....		$27,241.40
Payment to City Treasurer on account of 1921 fines		
January 12, 1922	$2,542.20	
February 18, 1922	1,260.78	
		3,802.98
Balance to apply on 1922 fines		23,438.42
Payment to City Treasurer, January, 1923		1,894.74
Total Received from Fines during 1922		$25,333.16

The financial records of the Municipal Court were examined and compared with the records of the City Treasurer and City Auditor. The warrants on file in the police station were checked to the cash book as kept by the Municipal Court. The cash book was then added and listed. All cash received from fines and forfeits has been paid to the City Treasurer and reported to the City Auditor.

EXHIBIT N

CITY OF MANCHESTER

STATEMENT OF HIGHWAY DEPARTMENT

ACCOUNTS RECEIVABLE

January 1, 1922	Balance due (per Auditor's Ledger)		$3,247.96
	Bills rendered in 1921 but not entered until 1922		297.37
	Balance due (per Expert Auditor's Report)		3,545.33
	Bills rendered during the year		14,794.58
	Total		18,339.91
Less—			
	Cash Collected	$13,709.76	
	Abatements	15.00	
			13,724.76
December 31, 1922	Balance due (per Auditor's ledger)		4,615.15
	Bills rendered in 1922 but not entered until January 1923		197.45
December 31, 1922	Balance due (per report)		$4,812.60

The above figure, $4,812.60, was verified by preparing a list of persons owing the amount. This list is in reality a continuation of my list which I prepared a year ago. When I analyzed the accounts in my audit for 1921, there were open accounts aggregating $3,247.96. These are still open and to them has been added the bills of 1922 still unpaid on December 31, $1,564.64. A copy of this list has been furnished to the Highway Department and to the City Auditor.

GARBAGE LICENSES

During the year, there was issued one hundred and four garbage licenses at fifty cents each. I could not locate the fifty-two dollars received from these. It was not in the office of the Highway Department nor had it ever been turned over to the City Treasurer. A letter calling attention thereto has been sent to the Chairman of the Commissioners of Highways.

The payrolls and bill sheets were examined, added and compared with the records of the City Auditor. The following is an analysis of the payrolls and bills payable of this department:

EXHIBIT N

CITY OF MANCHESTER

STATEMENT OF HIGHWAY DEPARTMENT

SUMMARY

	Pay Rolls	Bills Payable	Total
Administration	$13,873.76	$1,588.44	$15,462.20
Highways Maintenance	62,208.29	44,087.20	106,295.49
Sewers Maintenance	6,891.67		6,891.67
New Sewers	89,963.57	162,734.13	252,697.70
Street Cleaning	105,880.68	68.15	105,948.83
Transportation, Equipment and Supplies	84,292.12	221,274.69	305,566.81
Engineers' Department	8,585.05	1,271.26	9,856.31
New Highways	42,555.32	9,917.05	52,472.37
Bridge over Manchester and Portsmouth R. R. Tracks	53.95	23.25	77.20
Kelley Street Sewer	46,696.14	12,260.75	58,956.89
Amoskeag Bridge		27,326.00	27,326.00
Trucks and Equipment		4,837.55	4,837.55
Total Expenditures for 1922	$461,000.55	$485,388.47	$946,389.02

EXHIBIT O

CITY OF MANCHESTER

STATEMENT OF COMMISSIONER OF CHARITIES DEPARTMENT

The payrolls and bill sheets were examined, added and compared with the records of the City Auditor. The following is an analysis of the expenditures of this department for the year 1922:

Commissioner's Salary	$2,100.00
Expenses	223.08
Clerk's Salary	1,185.00
Outside Relief	41,147.02
Indigent Soldiers	390.00
Charitable Gifts	4,900.00
Total for 1922	$49,945.10

EXHIBIT P

CITY OF MANCHESTER

STATEMENT OF FIRE DEPARTMENT

The payrolls and bill sheets were added and checked to the City Auditor's records. The following is a summary of the expenditures of this department for the year 1922:

Chief's Salary	$3,340.86
Deputy Chiefs' Salaries	5,235.63
Captains, Lieutenants and Permanent Men	180,808.90
Pensions	3,740.74
Expenses	39,656.57
Call Members and Guard Duty	12,655.60
Fire Alarm Telegraph—Superintendent's Salary	1,994.53
Fire Alarm Telegraph—Other salaries	9,223.69
Fire Alarm Telegraph—Expenses	2,258.42
Motor Fire Apparatus	36,022.60
Total for 1922	$294,937.54

EXHIBIT Q

CITY OF MANCHESTER

STATEMENT OF POLICE DEPARTMENT

The department's payrolls and bill sheets were added and checked against the records of the City Auditor. Following is a summary of the expenditures of this department for the year 1922:

Chief's Salary	$4,500.00
Deputy Chief's Salary	2,550.00
Captain's Salary	2,400.00
Salaries of Patrolmen, Sergeants and Office Men	209,859.45
Pensions	547.50
Expenses	14,592.94
Janitors' Wages	2,737.50
Police Station Expenses	3,443.95
Total for 1922	$240,631.34

EXHIBIT R

CITY OF MANCHESTER

STATEMENT OF CITY LIBRARY DEPARTMENT

As the library does not keep a duplicate of its payrolls and bill sheets, all that could be verified in respect to these was the memorandum books. These were added, listed and compared with the City Auditor's records. Below is a summary of their expenditures for the year 1922:

Librarian's Salary	$1,650.00
Assistants' Salaries	16,593.14
Janitors' Wages	2,351.50
Expenses	11,709.99
Purchase of Books	4,117.41
Currier Fund	114.36
Total for 1922	$36,536.40

The cash records were examined and the cash counted on May 24, 1923.

Cash on hand at Library January 1, 1922		$85.01
Receipts during 1922		992.38
Total		1,077.39
Payments to City Treasurer in 1922	$844.41	
Payment to City Treasurer Jan. 7, 1923	72.19	
Total	916.60	
Add—Expenses paid by Librarian	92.65	
		1,009.25
Cash on hand at Library, December 31, 1922		$68.14

Cash on hand as counted May 24, 1923	$142.42
Add—Cash paid January 1, 1923 to May 24, 1923	402.06
Total	544.48
Deduct—Cash received January 1, 1923 to May 24, 1923	476.34
Cash on hand, December 31, 1922	$68.14

EXHIBIT S

CITY OF MANCHESTER

STATEMENT OF BUILDING DEPARTMENT

The payrolls and bill sheets of this department were added, listed and checked with the records of the City Auditor. No bills for services were rendered during the year.

EXHIBIT T

STATEMENT OF THE INTEREST ACCOUNT

The interest on all municipal indebtedness was figured and checked. The total interest paid during the year is as follows:

Interest paid on bonds issued prior to 1922	$140,685.00
Interest paid on bonds issued during 1922	16,900.00
Interest paid on Water Loans	4,000.00
Total Bond Interest Paid in 1922	161,585.00
Interest paid on Temporary Revenue Loans	37,207.66
Interest paid on Old Notes	8,838.21
Total Interest Paid in 1922	$207,630.87

EXHIBIT U

STATEMENT OF CITY SCALES DEPARTMENT

The duplicate receipt books kept by the City Weigher were added and listed. The total received from weighing was then compared with the amount paid to the City Treasurer and reported to the City Auditor. Following is the result of this comparison:

Cash due from 1921		$46.40
Cash received from weighing during 1922		308.00
Total		354.40
Cash payment to City Treasurer during 1922	$304.30	
Cash payment January 13, 1923	40.50	
		344.80
Balance due May 24, 1923		$9.60

EXHIBIT V

CITY OF MANCHESTER

STATEMENT OF CEMETERIES

Pine Grove Cemetery:

ACCOUNTS RECEIVABLE

January 1, 1922	Balance due		$262.00
	Bills rendered		929.25
	Total		$1,191.25
	Cash collected	$865.25	
	Bills abated	54.00	
			919.25
December 31, 1922	Balance due		$272.00

CASH

Received by the Superintendent:		
Sale of Lots and Graves	$4,772.80	
Interments	3,593.50	
Removals	108.00	
Care of Lots and Graves	1,104.00	
Labor	1,904.40	
Sundry Receipts	2,566.57	
Total		$14,049.27
Received by the City Treasurer:		
Sale of Lots and Graves	$11,036.02	
Lots Placed Under Perpetual Care	3,855.81	
Trust Funds	8,138.07	
Total		23,029.90
Total Pine Grove Receipts during 1922		$37,079.17

The bills sent out were added, checked and compared with the lists reported to the City Auditor. A list showing the names of the persons owing the above $272.00 has been furnished to the City Auditor.

The Superintendent's cash book was added and checked with the records of the City Auditor. The receipts were found to have been turned over to the City Treasurer and duly reported to the City Auditor.

The cash paid direct to the City Treasurer was satisfactorily traced through reports to the City Auditor.

Amoskeag Cemetery:

The total receipts of the Amoskeag Cemetery amounted to $68.50, $56.00 for interments and $12.50 for miscellaneous work. $100.00 was received for lots placed under perpetual care.

EXHIBIT V

CITY OF MANCHESTER

STATEMENT OF CEMETERIES

Valley Cemetery:

ACCOUNTS RECEIVABLE

January 1, 1922	Balance due		$110.25
	Bills Rendered		152.25
	Total		$262.50
	Cash Collected	$199.00	
	Audit Adjustment	.50	
			199.50
December 31, 1922	Balance due		$63.00

CASH

Received by the Superintendent:		
Care of Lots and Graves	$469.25	
Tomb Fees	120.50	
Interments	244.50	
Removals	20.00	
Sundries	190.51	
Total		$1,044.76
Received by the City Treasurer:		
Lots Placed Under Perpetual Care	$531.00	
Trust Funds	2,152.75	
Total		2,683.75
Total Valley Cemetery Receipts during 1922		$3,728.51

The City Auditor has been furnished with a list showing the names of the persons owing the above $63.00.

The Superintendent's cash book was added and verified. All cash was duly paid to the City Treasurer and in turn reported to the City Auditor.

Merrill Yard:

CASH

Received by the Superintendent:		
Care of Lots and Graves	$6.00	
Interments	24.00	
Sundry	4.00	
Total		$34.00
Received by the City Treasurer:		
Sale of Lots and Graves	23.74	
Trust Funds	69.00	
Total		92.74
Total Merrill Yard Receipts during 1922		$126.74

EXHIBIT V

CITY OF MANCHESTER

STATEMENT OF CEMETERIES

Piscataquog Cemetery:

ACCOUNTS RECEIVABLE

January 1, 1922	Balance due		$63.50
	Bills Rendered		53.00
	Total		116.50
	Cash Collected	46.00	
	Bills Abated	37.50	
			83.50
December 31, 1922	Balance due		$33.00

CASH

Received by the Superintendent:		
Care of Lots and Graves	$112.00	
Interments	69.50	
Sundry	1.00	
Total		182.50
Received by the City Treasurer:		
Lots placed under perpetual care	450.00	
Trust Funds	376.75	
		826.75
Total Piscataquog Cemetery Receipts during 1922		$1,009.25

A detailed list of the accounts receivable on December 31, 1922 has been furnished to the City Auditor.

The cash received by the Superintendent was satisfactorily traced to the records of the City Treasurer and City Auditor. The Cash paid direct to the City Treasurer was properly reported to the City Auditor.

RECAPITULATION OF ENTIRE CEMETERY RECEIPTS

	Pine Grove	Merrill Yard	Valley	Piscataquog	Amoskeag	Total
Sale of Lots and Graves	$15,808.82	$23.74				$15,832.56
Care of Lots and Graves	1,137.50	6.00	$469.25	$112.00		1,724.75
Interments	3,521.50	24.00	244.50	69.50	$56.00	3,915.50
Lots Placed Under Perpetual Care	3,855.81		531.00	450.00	100.00	4,936.81
Cash Withdrawn from Trust Funds	8,138.07	69.00	2,152.75	376.75		10,736.57
Sundry	4,617.47	4.00	331.01	1.00	12.50	4,965.98
Total	$37,079.17	$126.74	$3,728.51	$1,009.25	$168.50	$42,112.17

EXHIBIT W

CITY OF MANCHESTER

ANALYSIS OF ESTIMATED REVENUE

RECEIVED DURING THE YEAR 1922

Dog Licenses	$5,031.29
Amusement Licenses	2,693.50
Milk Licenses	505.00
Garbage Licenses	62.00
Pool, Billiard and Bowling Alley Licenses	2,321.67
Junk Licenses	170.00
Plumbers Licenses	47.50
Miscellaneous Licenses and Fees	1,537.78
Marriage Permits	762.00
Sewer Permits	2,890.80
Liquor Permits	17.00
Automobile Registration Permits	84,821.52
Costs of Tax Collections	4,690.04
Interest on Tax Titles Redeemed	258.95
Interest on Deferred Taxes	6,349.98
Interest on Bank Deposits	8,013.28
Accrued Interest	4,305.72
Public Comfort	738.09
Public Scales	304.30
Cemetery—Sale of Lots and Graves	15,832.56
Cemeteries—Care of Lots and Graves	2,716.75
Cemeteries—Opening Graves	3,801.00
Cemeteries—Miscellaneous Work	4,383.23
Municipal Court	27,241.40
Moving House	275.00
School Tuition	2,835.83
Sale of School Books	126.22
Night School Forfeitures	187.00
U. S. Veterans' Bureau	13,840.23
Highway Department	15,076.95
Fire Department	214.75
Health Department	774.75
Forward to next page	$212,826.09

EXHIBIT W

CITY OF MANCHESTER

ANALYSIS OF ESTIMATED REVENUE

RECEIVED DURING THE YEAR 1922

Forward from preceding page		$212,826.09
Excess Receipts		18.44
Sale of Junk		414.82
Rent		255.00
Commission on Telephone Calls		4.81
Insurance Tax		8,507.81
Savings Bank Tax		128,211.71
Railroad Tax		68,023.54
Public Market		2.50
Municipal Gardens		155.00
Total Estimated Revenue for 1922		$418,419.72

Budget Estimate of Amount to be raised from Estimated Revenue		$620,000.00
Amount Received, as above		418,419.72
Difference		$201,580.28
Add—Appropriations made from Estimated Revenue	$13,421.07	
Payment to Cemetery Trust Funds	11,955.21	
		25,376.28
Closed out to Revenue of Prior Years		$226,956.56

EXHIBIT X
CITY OF MANCHESTER
STATEMENT OF REVENUE OF 1922 AND PRIOR YEARS

REVENUE OF 1921 AND PRIOR YEARS

January 1, 1922	Balance		$89,018.10
Add—	1921 Audit Adjustments	$414.69	
	Voluntary Taxes 1914-1921	1,110.00	
			1,524.69
	Total		$90,542.79
Deduct—	1921 Audit Adjustment	$25.06	
	Cemetery Trust Funds Paid to Trustees	3,864.35	
	Soldiers' and Sailors Medallions	350.00	
	Adjustment of Cemetery Trust Fund Account	3,340.02	
	Settlement with Fish and Game Commission	350.00	
	Old Health Department Bills abated	7,389.70	
	Transferred to City Library Appropriation	43.91	
			15,363.04
December 31, 1922 Balance—Closed out to Revenue of 1922			$75,179.75

REVENUE OF 1922

Poll Tax Warrant	$220,102.00
Property Tax Warrant	2,812,818.38
Voluntary Taxes	916.35
Amount to be Raised from Estimated Revenue	620,000.00
Premium on Bonds Written Off	4,011.00
Unexpended Balances from Revenue Appropriations	59,419.36
Special Deficit Tax	445,000.00
Balance of Revenue of Prior Years (as above)	75,179.75
Total	$4,237,446.84

EXHIBIT X

CITY OF MANCHESTER

STATEMENT OF REVENUE OF 1922 AND PRIOR YEARS

Deduct—			
Revenue Appropriations for 1922 as per Budget		$3,359,683.10	
Additional Appropriations for—			
Repairs to Old Court House	$6,000.00		
Police Department	30,000.00		
Commissioner of Charities	16,000.00		
		52,000.00	
Taxes abated		61,101.40	
Revenue Appropriation Overdrafts		31,817.42	
Amount Estimated Revenue fell short of Budget Estimate		226,956.56	
Per Capita School Tax		19,746.00	
Share of Poll Taxes Paid State		64,610.00	
Interest on School Loan		3,374.96	
City Notes and Interest on Same		58,763.25	
Discount on Bonds Written Off		66,718.50	
			3,944,771.19
Balance per City Auditor's Ledger, December 31, 1922			$292,675.65
Add—1922 Audit Adjustments			136.53
Bills Rendered in December 1922 Not Entered Until January, 1923			708.20
Total			$293,520.38
Deduct—Audit Adjustments			26.03
Balance per Exhibit Z			$293,494.35

EXHIBIT X
CITY OF MANCHESTER
STATEMENT OF REVENUE OF 1922 AND PRIOR YEARS
RECONCILIATION WITH EXHIBIT Y

STATEMENT OF INCOME AND OUTGO

Excess of Income over Outgo, per Exhibit Y			$503,748.65
Add — Items forward from 1920—			
Rock Rimmon Park	$2,050.20		
Tax Collector's Department	675.00		
		$2,725.20	
Cash Receipts Credited to Appropriations—			
Highway Maintenance	$3,391.15		
School Department	548.27		
Carpenter Memorial Library	1,361.00		
Pine Grove Cemetery	8,373.72		
Valley Cemetery	2,587.50		
		16,261.64	
Soldiers' and Sailors Medallions		350.00	
Premium on Bonds Written Off		4,011.00	
Balance of Revenue of 1921 and Prior Years		75,179.75	
			98,527.59
Total			$602,276.24
Deduct—Items forward to 1923—			
Bridge over Portsmouth Tracks	$4,419.86		
Carpenter Memorial Library	440.14		
Bath Houses	2,000.00		
Rock Rimmon Park	3,050.20		
		$9,910.20	

EXHIBIT X

CITY OF MANCHESTER

STATEMENT OF REVENUE OF 1922 AND PRIOR YEARS

RECONCILIATION WITH EXHIBIT Y

STATEMENT OF INCOME AND OUTGO

Forward from preceding page	$9,910.20	
Taxes Abated	61,101.40	
Per Capita School Tax	19,746.00	
Share of Poll Taxes Paid State	64,610.00	
Interest on School Loan	3,374.96	
City Notes and Interest	58,763.25	
Discount on Bonds Written Off	66,718.50	
Appropriations from Estimated Revenue	25,376.28	
		309,600.59
Balance per City Auditor's Ledger, December 31, 1922		$292,675.65
Add — 1922 Audit Adjustments		136.53
Bills Rendered in December 1922 Not Entered Until January 1923		708.20
Total		$293,520.38
Deduct—1922 Audit Adjustments		26.03
Balance per Exhibit Z		$293,494.35

EXHIBIT Y

CITY OF MANCHESTER

STATEMENT OF INCOME AND OUTGO

FOR THE YEAR ENDED DECEMBER 31, 1922

INCOME

Taxes and Tax Penalties	$3,243,269.83
Licenses and Permits	100,860.06
Fines and Forfeits	27,428.40
Departmental Earnings	59,387.52
Public Service Enterprises	304.30
Interest	18,927.93
All Other	2,078.41
	$3,452,256.45

OUTGO

General Government	$96,606.83
Protection of Persons and Property	585,995.83
Highways	446,698.09
Charities	49,945.10
Education	614,230.17
Recreation	37,685.14
Public Service Enterprises	1,318.92
Hydrant Service—Transferred to Water Department	20,000.00
Cemeteries	49,520.30
Interest	194,342.66
Payments to Sinking Funds	7,000.00
Payments on Indebtedness	226,000.00
Repairs to Public Buildings	54,976.05
State Tax	317,355.00
County Tax	185,898.52
Per Capita School Tax	19,246.00
Unclassified	41,689.19
Total Outgo	$2,948,507.80
Excess of Income over Outgo	$503,748.65

In the above statement, the income earned by the City during 1922, whether actually received or not, is shown in condensed form. That portion of the income not collected is reflected in the Taxes Receivable and Accounts Receivable shown in the Balance Sheet in Exhibit Z.

The statement of outgo shows in condensed form the actual expenses of conducting the municipal government. The figures as shown above give expression to the budget appropriation, items carried forward from 1922, items carried forward to 1923 and also cash receipts credited to revenue appropriations.

As the Water Department's receipts are appropriated to its own use, it has not been considered in the above statement.

EXHIBIT Z
CITY OF MANCHESTER
BALANCE SHEET—DECEMBER 31, 1922
SCHEDULE 1
REVENUE ACCOUNTS

ASSETS

Taxes Receivable:		
Taxes—1911	$407.60	
Taxes—1912	398.26	
Taxes—1913	167.56	
Taxes—1914	71.92	
Taxes—1915	105.05	
Taxes—1916	910.29	
Taxes—1917	340.95	
Taxes—1918	4,650.96	
Taxes—1919	6,457.93	
Taxes—1920	17,998.41	
Taxes—1921	47,049.34	
Taxes—1922	289,502.14	
		$368.060.41
Tax Titles		8,013.99
Tax Deeds		656.15
Departmental Accounts Receivable:		
Health Department	$3,058.07	
Highway Department	4,812.60	
School Department	276.80	
Pine Grove Cemetery	272.00	
Valley Cemetery	63.00	
Piscataquog Cemetery	33.00	
Water Department	866.96	
		9,382.43
Total Assets		$386,112.98

LIABILITIES

Revenue Cash (per Revenue Cash Account)		$20,373.08
Current Debt:		
Temporary Revenue Loans		30,000.00
Appropriation Balances:		
Bridge over Portsmouth Tracks	$4,419.86	
Carpenter Memorial Library	440.14	
Bath House—Stevens Pond	1,000.00	
Bath House—Piscataquog River	1,000.00	
Rock Rimmon Park	3,050.20	
Water Department	30,332.69	
		40,242.89
Revenue of 1922 and Prior Years		293,494.35
Water Revenue (Reserved for Appropriation When Collected)		866.96
Tailings (Wages not called for)		1,135.70
Total Liabilities		$386,112.98

EXHIBIT Z

CITY OF MANCHESTER

BALANCE SHEET—DECEMBER 31, 1922

SCHEDULE 2

NON-REVENUE ACCOUNTS

ASSETS

Non-Revenue Cash (per Non-Revenue Cash Account)		$61,545.55
Loans Authorized:		
New Sewers	$100,000.00	
McElwain Bridge Plans	15,000.00	
McElwain Bridge	900,000.00	
Highway Department—		
Temporary Loan	32,800.00	
Weston School Equipment	2,000.00	
		1,049,800.00
Total Assets		$1,111,345.55

LIABILITIES

Appropriation Balances:			
Motor Fire Apparatus		$24,604.09	
Contagious Hospital		744.46	
New Highways		5,425.03	
Repairs to Spring St. School		165.90	
New Sewers		117,005.09	
New Schools	$67,382.50		
Weston School	8,352.94		
		59,029.56	
Weston School Equipment		289.65	
Amoskeag Bridge		4,081.77	
McElwain Bridge		900,000.00	
			$1,111,345.55
Total Liabilities			$1,111,345.55

EXHIBIT Z

CITY OF MANCHESTER

BALANCE SHEET—DECEMBER 31, 1922

SCHEDULE 3

INDEBTEDNESS

ASSETS

Sinking Funds (Cash and Securities):		
Refunding Loan—Due 1925	$47,832.71	
Refunding City Loan—Due 1927	41,530.02	
Refunding Loan—Due 1929	30,175.35	
Improvement Loan—Due 1930	73,991.32	
		$193,529.40
Net Bonded Debt—Balancing Account		4,606,470.60
Total Assets		$4,800,000.00

LIABILITIES

Funded Debt:		
Refunding Loan—Due 1925	$50,000.00	
Refunding City Loan—Due 1927	50,000.00	
Refunding Loan—Due 1929	50,000.00	
Improvement Loan—Due 1930	100,000.00	
		$250,000.00
Bonded Debt (Serial):		
Fire Loans	$135,250.00	
Health Loans	44,250.00	
Sewer Bonds	684,082.00	
Highway Loans	949,419.00	
School Loans	2,616,999.00	
Water Loans	80,000.00	
Cemetery Loans	20,000.00	
Trucks and Equipment	20,000.00	
		4,550,000.00
Total Liabilities		$4,800,000.00

EXHIBIT Z

CITY OF MANCHESTER

BALANCE SHEET—DECEMBER 31, 1922

SCHEDULE 4

TRUST FUNDS

ASSETS		LIABILITIES		
Library and Cemetery Trust Funds—		Library Trust Funds:		
Cash and Securities	$530,656.80	Dean Fund	$13,729.32	
		Mary A. Elliott Fund	5,196.28	
		Eliza A. Eaton Fund	4,469.89	
		Emily A. Smith Fund	5,624.48	
		Michael Prout Fund	8,077.04	
		Moody Currier Fund	5,000.00	
		Edwin Jones Fund	5,284.85	
		John Hosley Fund	5,000.00	
		John Hosley Fund—Income Account	1,634.71	
		Income Account	890.37	
				$54,906.94
		Cemetery Trust Funds:		
		Pine Grove—Perpetual Care	$331,090.16	
		Valley—Perpetual Care	71,392.23	
		Piscataquog—Perpetual Care	9,735.24	
		Merrill—Perpetual Care	3,092.17	
		Amoskeag—Perpetual Care	100.00	
		Oliver Gould Fund	500.00	
		Emily A. Kelley Fund	2,543.58	
		Mary A. Nichols Fund	557.71	
		Edith F. Stark Fund	1,266.64	
		A. Hill Fund	1,427.83	
		Lucy Hodge Fund	215.25	
		Hannah A. Currier Fund	682.15	
		E. W. Harrington Fund	2,475.48	
		Gale Fund	318.75	
		James R. Straw Fund	202.00	
		Clarence Woodbury	100.67	
				425,749.86
		Suncook Valley Railroad Stock		50,000.00
Total Assets	$530,656.80	Total Liabilities		$530,656.80

GENERAL COMMENTS

Since I have had the pleasure of auditing the books and accounts of the City of Manchester for the last two years, it has given me an excellent opportunity to compare the work done during the two years. During 1922, the co-operation between the various departments has been much improved. I was pleased to note the eagerness shown by each department to have its records check with those of the City Auditor.

It was gratifying to note that the Honorable Board of Mayor and Aldermen had adopted my suggestion of having the City Auditor collect all the bills. He has manifested an earnest desire to pursue the collection of these and has accomplished remarkable results. There are, however, a few bills of the Highway and School Departments still open due no doubt to the fact that they represent incorrect charges. I would suggest that proper action be taken to remove these from the City Auditor's Ledger.

The departments show a remarkable improvement in the accuracy of their records over last year. Very few clerical errors were discoveed and these were adjusted at once.

In conclusion, I wish to express my appreciation of the many courtesies extended to me by the Mayor, Aldermen, officials and clerks during my engagement.

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